

2016-2017 First Interim December 8, 2016



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund		G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				G
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



DISTRICT CERTIFICATION OF INTERIM REPORT

2016 - 2017
First Interim

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2016 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Stacy Matusek Telephone: 951-696-1600
Title: Executive Director, Fiscal Services E-mail: smatusek@murrieta.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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



GENERAL FUND

2016 - 2017
First Interim

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

The 2016-2017 First Interim Budget was prepared utilizing the following sources:

- Governor's Adopted Budget
- Department of Finance LCFF Gap Percentages
- School Services of California's Dartboard Projections
- Fiscal Crisis and Management Assistance Team LCFF Calculators
- District Local Control Accountability Plan

Throughout the 2016-2017 Fiscal Year, key dates and events may have an impact on budget projections and may require budget revisions including:

- Final State Adopted Budget
 - June 2016
 - All State budget impacts are reflected in the First Interim Report
- Student Enrollment
 - August 2016—First Day of School
 - October 2016—CBEDS
- Average Daily Attendance (ADA) Reports
 - P1 December 2016
 - P2 April 2017
- Negotiations not yet settled with bargaining units

ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA

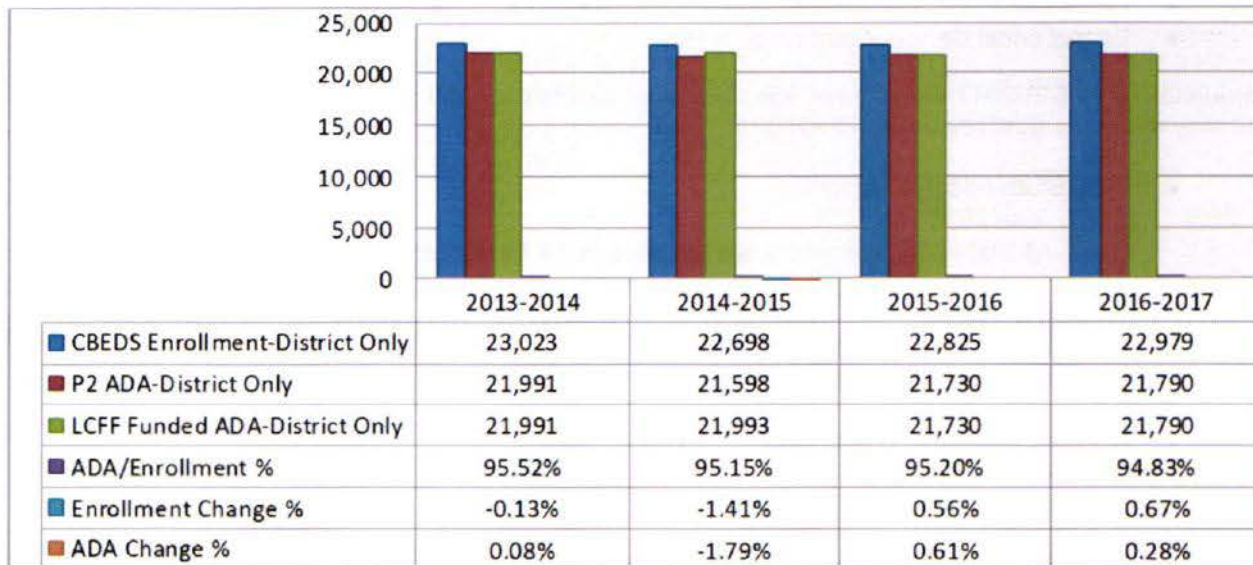
Fiscal Year 2016-2017 is the fourth year of the eight year LCFF (Local Control Funding Formula) phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

- Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- Base Grant Add-On's—TK/K-3 Grade Span Adjustment and 9-12 Career Technical Education
- Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
 - English Learners, Free and Reduced Price Meal Program, Foster Youth
 - District Unduplicated Pupil Count three year rolling average 33.60%
- Cost of Living Adjustment 0%
- Department of Finance Gap Funding Rate 54.18%
- District Enrollment Projection 22,979—.67% Growth
- District Projected P2 ADA 21,790
- Districts are funded on the greater of prior year ADA or current year ADA
 - LCFF Projected Funded ADA 21,799
 - Includes 9 ADA County Programs
 - Budget includes transfer ADA costs to Riverside County Office of Education for county programs

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

Historical Enrollment and P2 Average Daily Attendance



Local Control Funding Formula (LCFF)

LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,083	\$7,189	\$7,403	\$8,578	
Grade Span Adjustment	\$737			\$223	
Supplemental Add-On at 33.60% - 3 Year Average Unduplicated Pupil Count	\$526	\$483	\$497	\$591	
Funded ADA including County Programs ADA	5,561.69	4,770.01	3,443.38	8,024.39	21,799.47
LCFF Grade Level Funding	\$46,415,106	\$36,595,998	\$27,204,360	\$75,368,499	\$185,583,963
Transportation Funding					\$88,659
2016-2017 LCFF Target Funding					\$185,672,622
LCFF Floor					\$168,668,180
LCFF Funding Gap					\$17,004,442
54.18% Funding Gap					\$9,213,007
2016-2017 LCFF Funding					\$177,881,187

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

LCFF funding totaling \$177,881,187 is comprised of the following sources:

- State Aid \$99,669,899
- Property Taxes \$47,523,259
- Education Protection Act \$30,688,029

Total LCFF Sources are equal to \$177,881,187

FEDERAL REVENUES

2016-2017 First Interim Federal Revenues are adjusted to reflect final award allocations, new grants and one-time carryover balances:

Resource Code	Description	Allocation
0000	Other Federal	\$30,000
0310	Medi-Cal Administrative Activities	\$200,000
3010	NCLB: Title I	\$2,454,700
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$3,915,249
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$1,384
3315	Special Ed: IDEA Preschool Grants	\$80,299
3320	Special Ed: IDEA Preschool Local Entitlement	\$195,031
3327	Special Ed: IDEA MH Reimbursement	\$160,000
3345	Special Ed: IDEA Preschool Staff Development	\$866
3550	Vocational Programs: Voc & Applied Technology	\$116,151
4035	NCLB Title II Improving Teacher Quality	\$291,074
4203	NCLB Title III Limited English Proficient	\$128,477
5920	Elementary School Counseling Grant	\$402,194
	Total Federal Revenues	\$7,975,425

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2016-2017 First Interim Budget Assumptions

STATE REVENUES

2016-2017 First Interim Budget State Revenues include the following programs:

- One-time funds for outstanding Mandated Costs claims equal to \$214 per P2 ADA
- Mandated Cost Block Grant funds are equal to \$28 per K-8 2015-2016 P2 ADA and \$56 per 9-12 2015-2016 P2 ADA
- Lottery funds are projected at \$140 per 2015-2016 annual ADA and Lottery Prop 20 are projected at \$41 per 2015-2016 annual ADA and include adjustments for prior year certifications
- STRS On Behalf Pension Contribution Rate 8.578248%

Resource Code	Description	Allocation
0000	Testing/Assessments	\$48,185
0000	Mandated Cost / Mandated Cost Block Grant	\$838,023
0000	One-Time Funds for Outstanding Mandated Cost Claims	\$4,650,134
1100	Lottery	\$3,228,384
6300	Lottery Prop 20	\$999,904
6378	CA Health & Science Capacity Building Project	\$62,688
6387	CTE Incentive Grant	\$498,579
6512	Special Ed Mental Health	\$1,315,655
6520	Special Ed Workability	\$57,601
7338	College Readiness Block Grant	\$340,598
7690	STRS on Behalf Pension Contribution	\$8,179,930
	Total State Revenues	\$20,219,681

LOCAL REVENUES

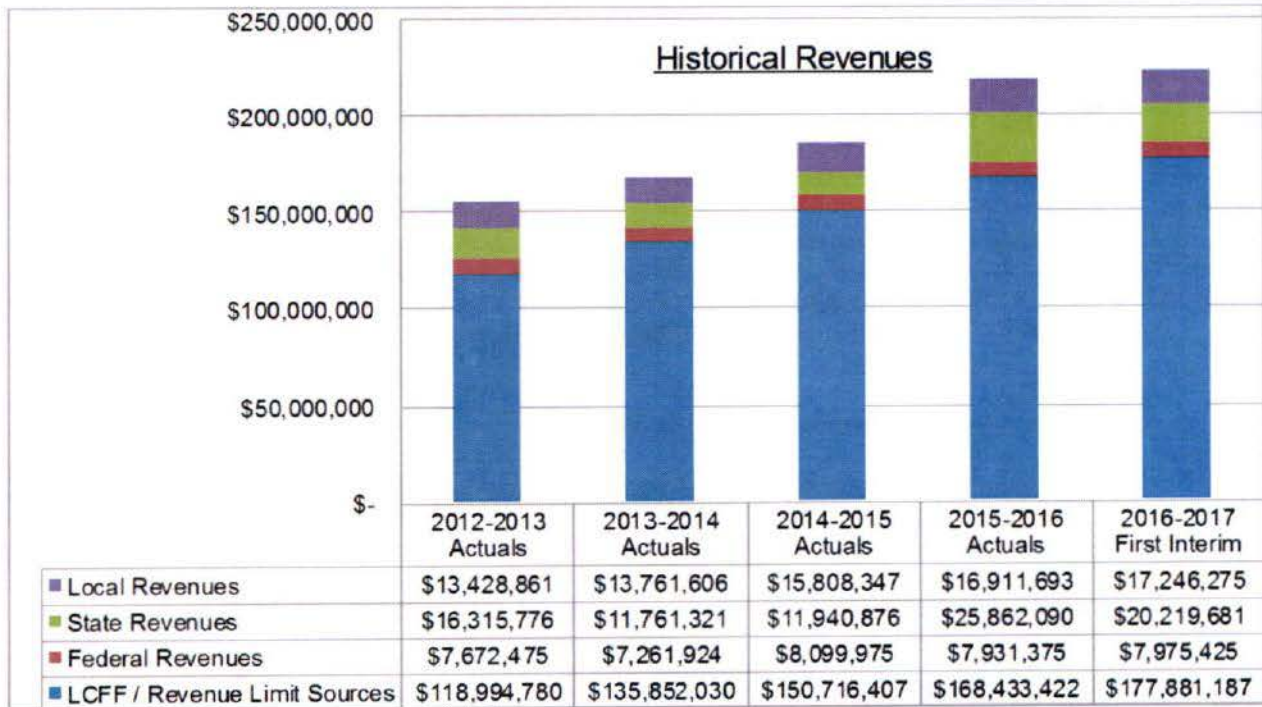
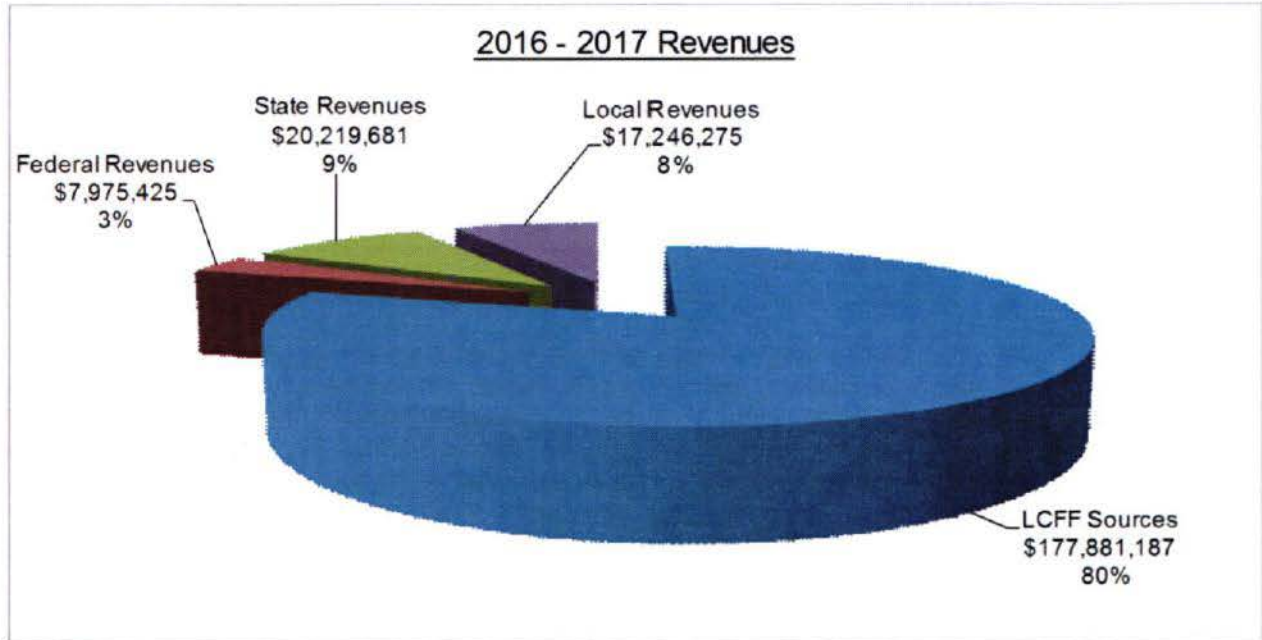
2016-2017 First Interim Budget Local Revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, nonresident student fees and other revenues. Local revenues for AB602 special education are funded on district-wide ADA.

Resource Code	Description	Allocation
0000	Leases & Rentals	\$370,000
0000	Interest	\$100,000
0000	Other Income	\$252,843
0200	Safety Credits Reimbursements	\$1,086,869
0600	Donation Revenue	\$400,000
0605	Safety Awards	\$19,000
0620	Non Resident Student Fees	\$1,071,000
0705	Transportation Services	\$280,000
0991	Bill to Outside Agencies	\$1,205,000
6382	California Career Pathways Trust	\$399,686
6500	Selpa Transfer from COE	\$11,454,089
6531	Low Incidence	\$52,908
9986	Redevelopment Revenues	\$554,880
	Total Local Revenues	\$17,246,275

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

REVENUES

2016-2017 First Interim Budget Revenues are projected at \$223,322,568.



MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

EXPENDITURES

Salaries and Benefits

- The 2016-2017 First Interim Budget includes the following FTEs:
 - Certificated Teachers 1,018.6
 - Classified 770.2
 - Management/Support 147.5
- Certificated Staffing Ratios to develop initial 2016-2017 general education staffing requirements:
 - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
 - 4-5 Grades—32:1
 - 6-8 Grades—31:1
 - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- Classified staffing ratios—These ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
 - Basic Hours—28:1 Elementary, 26:1 Middle Schools, 23:1 High Schools
 - Supplemental—33:1 Elementary, 48:1 Middle Schools, 38:1 High Schools
- Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 10.73% to 12.58%
 - Projected increase equal to \$1.9M
 - PERS Rate increase of 2.041% from 11.847% to 13.888%
 - Projected increase equal to \$0.7M
 - Workers Comp Rate increase of .22% from 2.60% to 2.82%
 - Certificated total statutory benefit rate equal to 16.68%
 - Classified total statutory benefit rate equal to 24.188%
 - Health and welfare cap at \$9,275 per FTE
- Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. Adopted Budget includes revenue and expenditure budgets in the restricted General Fund equal to a projected liability of \$8,179,930. The STRS pension liability rate is projected at 8.578248%.
- Step and Column at Adopted Budget
 - All certificated employees \$1,924,969 plus statutory benefits of \$325,320 for a total of \$2,250,289
 - All classified employees \$407,380 plus statutory benefits of \$99,433 for a total of \$506,813
- Retiree Benefits are projected at \$534,378
- Annual payments for Early Retirement Incentive Programs: the second annual payment in the amount of \$1,590,131 for the 2015-2016 program and the fifth and final annual payment in the amount of \$648,403 for the 2011-2012 program
- The budget also includes approximately \$4.4M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, summer school instruction
- Salary and benefit projections of \$194,155,937 are equal to 87.43% of total expenditures.

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

EXPENDITURES—DISCRETIONARY BUDGETS

Site discretionary budgets are funded at the allocation rates listed below and using a projected October 2016 CBEDS student enrollment number. Department budget allocations have been included at funding levels listed below. Final allocations will be included in the Second Interim Report.

Description	Per Pupil Allocation	Academic Stipend Allocation	Other
Elementary	\$55.00	\$13,668	\$600 per combination class
Middle Schools	\$55.00	\$30,956	n/a
High Schools	\$60.00	\$73,842	n/a
Continuation	\$55.00	\$13,668	n/a
Independent Study	\$55.00	n/a	n/a

2016-2017 Site Allocations			
Site	Discretionary	Site	Discretionary
Alta Murrieta Elementary	\$58,108	Tovashal Elementary	\$54,093
Antelope Hills Elementary	\$58,768	Shivela Middle	\$109,661
Avaxat Elementary	\$54,203	Thompson Middle	\$122,421
Buchanan Elementary	\$65,203	Warm Springs Middle	\$78,806
Cole Canyon Elementary	\$70,648	McElhinney Middle	\$102,511
E. Hale Curran Elementary	\$44,248	Murrieta Valley High	\$219,704
Lisa J. Mails Elementary	\$69,713	Murrieta Mesa High	\$206,622
Monte Vista Elementary	\$68,063	Vista Murrieta High	\$287,742
Murrieta Elementary	\$59,153	Murrieta Canyon Academy	\$27,253
Rail Ranch Elementary	\$44,578	Total	\$1,801,498

2016-2017 Department Discretionary Allocations			
Board & Superintendent	\$66,146	Ongoing Major Maintenance Account	\$2,052,710
Business Services	\$25,000	Operations—Civic Center / Irrigation / Grounds / IPM / Custodial	\$534,870
Communications	\$42,005	Purchasing & Warehouse	\$13,700
Energy Management	\$10,200	Redevelopment Projects	\$740,128
Facilities	\$9,345	Risk Management	\$5,300
Family Services	\$12,500	Special Education	\$610,000
Human Resources	\$39,950	Technology	\$51,500
		Total	\$4,213,354

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

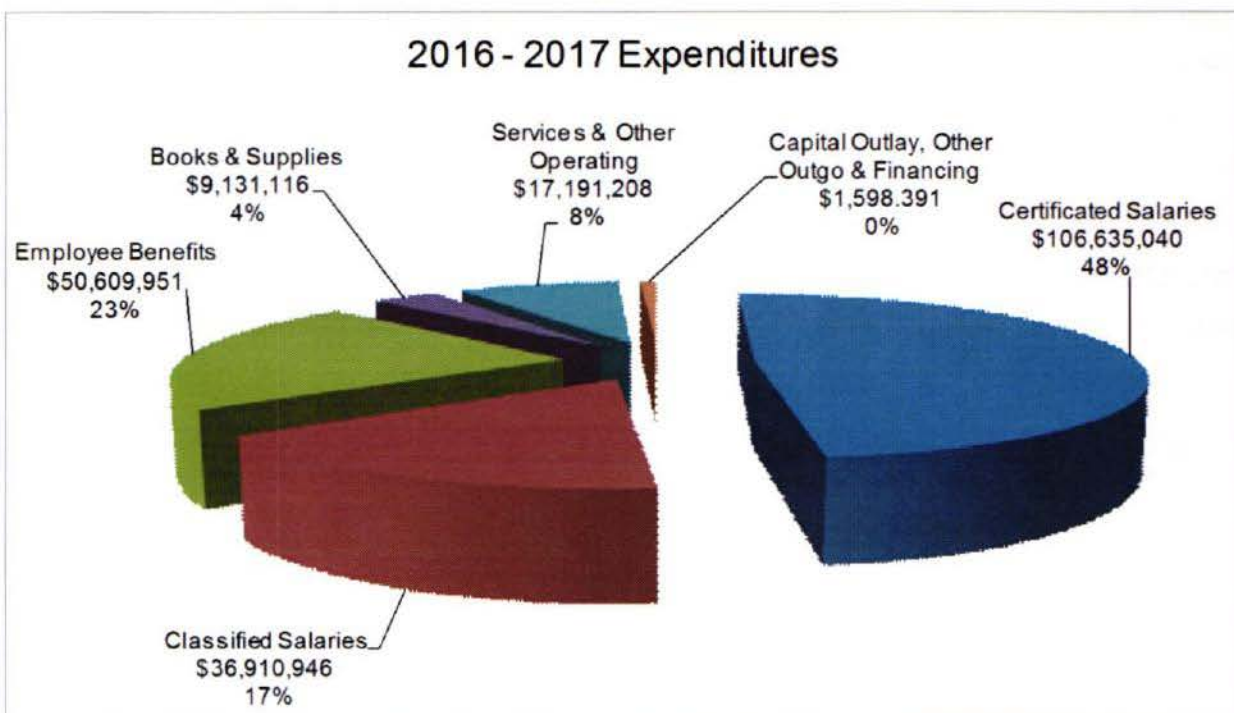
EXPENDITURES—OTHER

2016-2017 Lottery Unrestricted & Prop 20 Instructional Materials Expenditures	
Certificated Teacher Salaries and Benefits	\$2,898,024
Site Programs / Athletics / Band / Choir / AP / IB	\$211,337
Instructional Materials	\$1,421,253
Ed Services / Counseling / Curriculum & Instruction / Health / Sp Ed	\$124,061
Total	\$4,654,675

Other expenditures include:

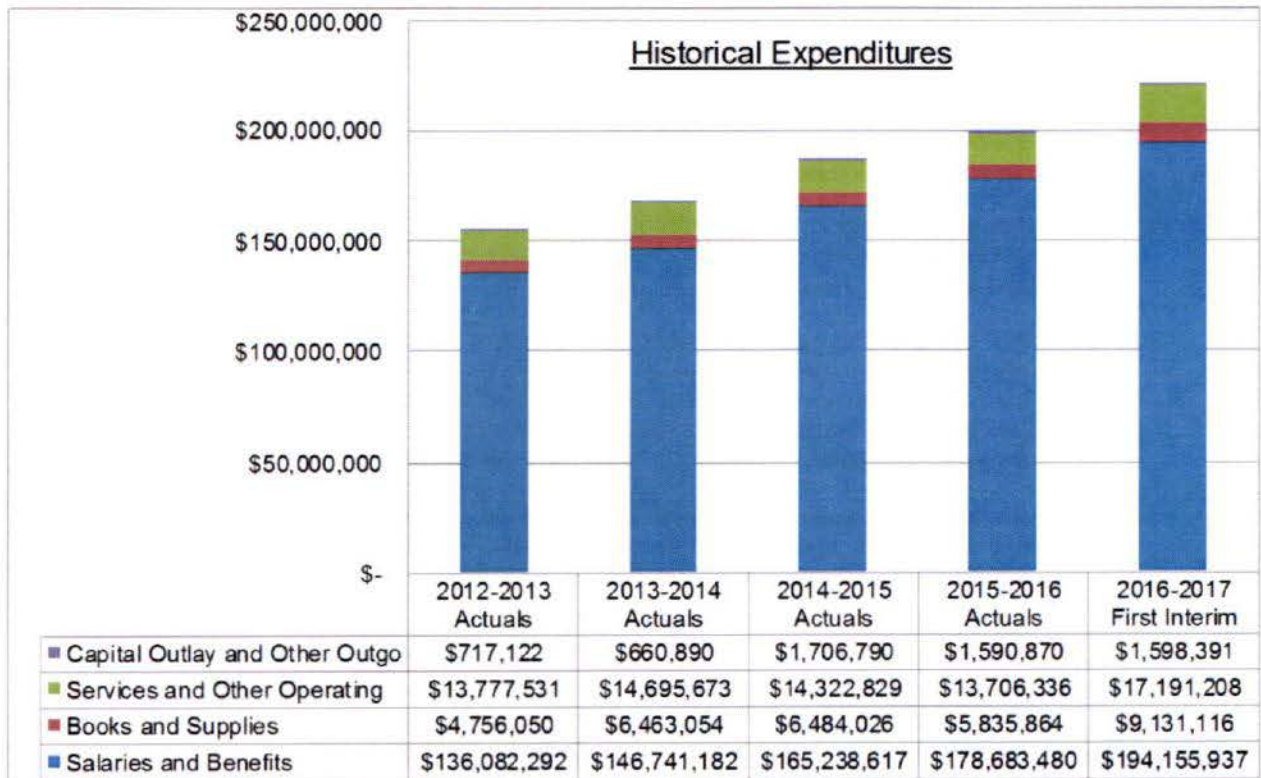
- Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$4,380,000
- Long term debt and other outgo expenditures have been budgeted at \$758,959
 - Long term debt includes payments for the District Support Center COP
- Operating leases for district paid copiers and click charges are budgeted at \$658,500
- Murrieta Valley Unified School District's approved indirect cost rate for 2016-2017 is 4.93% and will provide an estimated <\$756,418> to the unrestricted general fund from restricted resources and other district funds

Total 2016-2017 First Interim Expenditures are projected at \$222,076,652.



MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

EXPENDITURES—CONTINUED



CONTRIBUTIONS TO PROGRAMS

2016-2017 Budget includes contributions from unrestricted funds to the following programs:

- Ongoing Major Maintenance and Repair
- Special Education
- Transportation

The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing Major Maintenance and Repair. The contribution for 2016-2017 must be equal to a minimum amount that is the lesser of 3% of total General Fund expenditures or the amount deposited into the account in 2014-2015. The 2016-2017 contribution is \$5,600,000 which is equal to 2.52%.

Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$22,299,304.

Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts and repairs. The contribution to transportation is projected at \$3,534,278.

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2016-2017 First Interim Budget Assumptions

LOCAL CONTROL ACCOUNTABILITY PLAN

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Districts will develop a plan that includes annual goals and actions that will be implemented to meet eight State priorities. MVUDS's LCAP goals are as follows:

- Goal 1 Student Achievement: Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness
- Goal 2 Prevention/Intervention/Acceleration: Provide high quality prevention/intervention/acceleration actions and services to eliminate barriers to student access to required and desired areas of study
- Goal 3 Professional Development: Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning
- Goal 4 Engagement: Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Minimum Proportionality calculation for 2016-2017 is equal to 4.71%. Districts must demonstrate how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The 2016-2017 budget incorporates all four district goals, expenditures related to student achievement and minimum proportionality requirements. Total 2016-2017 First Interim Budget LCAP expenditures are equal to \$11,617,881 and reflect carryover balances and adjustments for actual salaries and benefits. The chart below summarizes expenditures for each goal.

2016-2017 LOCAL CONTROL ACCOUNTABILITY PLAN					
Funding Source	Goal 1	Goal 2	Goal 3	Goal 4	Total
Grants	\$69,097	\$19,200	\$288,733	\$19,563	\$396,593
LCFF	\$3,646,162	\$1,671,737	\$572,558	\$861,367	\$6,751,824
Lottery	\$248,774	\$100,000	\$113,850	\$0	\$462,624
One-time Unrestricted	\$1,202,526	\$484,306	\$1,654,767	\$549,144	\$3,890,743
Mental Health	\$0	\$0	\$0	\$116,097	\$116,097
TOTALS	\$5,166,559	\$2,275,243	\$2,629,908	\$1,546,171	\$11,617,881

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2016-2017 First Interim Budget Assumptions

FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2016-2017 projected ending balance.

2016-2017 COMPONENTS OF ENDING BALANCE	Unrestricted	Restricted	Total
Ending Balance	\$30,618,714	\$3,171,078	\$33,789,792
Nonspendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$3,171,078	\$3,171,078
Assigned	\$11,450,525	\$0	\$11,450,525
Unassigned Reserve for Economic Uncertainties 3%	\$6,662,300	\$0	\$6,662,300
Unassigned/Unappropriated	\$12,490,889	\$0	\$12,490,889

The 2016-2017 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	177,470,925.00	177,470,925.00	74,263,364.75	177,881,187.00	410,262.00	0.2%
2) Federal Revenue		8100-8299	7,368,341.00	7,368,341.00	472,665.33	7,975,425.00	607,084.00	8.2%
3) Other State Revenue		8300-8599	20,144,568.00	20,144,568.00	700,524.89	20,219,681.00	75,113.00	0.4%
4) Other Local Revenue		8600-8799	16,633,543.00	16,633,543.00	3,719,586.82	17,246,275.00	612,732.00	3.7%
5) TOTAL, REVENUES			221,617,377.00	221,617,377.00	79,156,141.79	223,322,568.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,534,544.00	106,534,823.00	34,343,744.16	106,635,040.00	(100,217.00)	-0.1%
2) Classified Salaries		2000-2999	37,185,006.00	37,180,333.00	11,067,051.62	36,910,946.00	269,387.00	0.7%
3) Employee Benefits		3000-3999	48,839,161.00	51,004,592.00	15,456,662.73	50,609,951.00	394,641.00	0.8%
4) Books and Supplies		4000-4999	7,440,244.00	7,040,185.00	1,923,969.03	9,131,116.00	(2,090,931.00)	-29.7%
5) Services and Other Operating Expenditures		5000-5999	18,408,922.00	16,645,179.00	6,403,544.13	17,191,208.00	(546,029.00)	-3.3%
6) Capital Outlay		6000-6999	1,497,858.00	1,480,623.00	676,205.54	1,249,542.00	231,081.00	15.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	868,959.00	868,959.00	302,292.50	868,959.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(500,705.00)	(500,705.00)	0.00	(520,110.00)	19,405.00	-3.9%
9) TOTAL, EXPENDITURES			220,253,989.00	220,253,989.00	70,173,469.71	222,076,652.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,363,388.00	1,363,388.00	8,982,672.08	1,245,916.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,363,388.00	1,363,388.00	8,982,672.08	1,245,916.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,690,366.00	32,543,876.00		32,543,876.00	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)			30,690,366.00	32,543,876.00		32,543,876.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,690,366.00	32,543,876.00		32,543,876.00		
2) Ending Balance, June 30 (E + F1e)			32,053,754.00	33,907,264.00		33,789,792.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,188,801.00	4,186,253.35		3,171,077.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			13,120,213.00	13,295,208.48		11,450,525.00		
Medi-Cal LEA Audit 10-11	0000	9780	656,053.00					
Medi-Cal Administrative Activities	0000	9780	147,651.00					
Outstanding Mandate One-Time 15-16	0000	9780	5,750,095.00					
Outstanding Mandate One-Time 16-17	0000	9780	5,086,926.00					
Donations	0000	9780	399,525.00					
Site Safety Awards	0000	9780	32,000.00					
Green Team Schools	0000	9780	47,000.00					
Non Resident Student Fees	0000	9780	315,963.00					
Site Supplemental Discretionary	0000	9780	685,000.00					
Medi-Cal LEA Audit 10-11	0000	9780		656,053.00				
Medi-Cal Administrative Activities	0000	9780		148,504.00				
Outstanding Mandate One-Time 15-16	0000	9780		5,806,805.84				
Outstanding Mandate One-Time 16-17	0000	9780		5,086,926.00				
Donations	0000	9780		443,607.00				
Site Safety Awards	0000	9780		33,046.58				
Green Team Schools	0000	9780		43,888.93				
Microsoft Technology	0000	9780		15,335.00				
Non Resident Student Fees	0000	9780		352,543.60				
Site Supplemental Discretionary	0000	9780		703,460.53				
Lottery	1100	9780		5,038.00				
Medi-Cal LEA Audit 10-11	0000	9780				656,053.00		
Medi-Cal Administrative Activities	0000	9780				11,094.00		
Outstanding Mandate One-Time 15-16	0000	9780				5,697,736.00		
Outstanding Mandate One-Time 16-17	0000	9780				4,650,134.00		
Non Resident Student Fees	0000	9780				435,508.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,607,620.00	6,607,620.00		6,662,300.00		
Unassigned/Unappropriated Amount		9790	8,122,120.00	9,803,182.17		12,490,889.02		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	99,321,400.00	99,321,400.00	62,069,208.00	99,669,899.00	348,499.00	0.4%
Education Protection Account State Aid - Current Year		8012	30,626,266.00	30,626,266.00	7,234,609.00	30,688,029.00	61,763.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500,612.00	500,612.00	0.00	500,612.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	43,891,578.00	43,891,578.00	0.00	43,891,578.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,884,826.00	1,884,826.00	1,990,993.23	1,884,826.00	0.00	0.0%
Prior Years' Taxes		8043	2,745,822.00	2,745,822.00	2,759,396.32	2,745,822.00	0.00	0.0%
Supplemental Taxes		8044	823,738.00	823,738.00	167,713.57	823,738.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,221,171.00)	(5,221,171.00)	57,818.63	(5,221,171.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,929,614.00	2,929,614.00	0.00	2,929,614.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			177,502,685.00	177,502,685.00	74,279,738.75	177,912,947.00	410,262.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(31,760.00)	(31,760.00)	(16,374.00)	(31,760.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			177,470,925.00	177,470,925.00	74,263,364.75	177,881,187.00	410,262.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,916,633.00	3,916,633.00	0.00	3,916,633.00	0.00	0.0%
Special Education Discretionary Grants		8182	477,196.00	477,196.00	0.00	436,196.00	(41,000.00)	-8.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,036,479.00	2,036,479.00	362,112.57	2,454,700.00	418,221.00	20.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	231,366.00	231,366.00	48,374.76	291,074.00	59,708.00	25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	32,119.00	128,477.00	128,477.00	New
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	116,151.00	116,151.00	0.00	116,151.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	576,516.00	576,516.00	30,059.00	618,194.00	41,678.00	7.2%
TOTAL, FEDERAL REVENUE			7,368,341.00	7,368,341.00	472,665.33	7,975,425.00	607,084.00	8.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,924,949.00	5,924,949.00	0.00	5,488,157.00	(436,792.00)	-7.4%
Lottery - Unrestricted and Instructional Materi		8560	4,102,326.00	4,102,326.00	124,261.61	4,228,288.00	125,962.00	3.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	500,000.00	500,000.00	498,578.72	498,579.00	(1,421.00)	-0.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,617,293.00	9,617,293.00	77,684.56	10,004,657.00	387,364.00	4.0%
TOTAL, OTHER STATE REVENUE			20,144,568.00	20,144,568.00	700,524.89	20,219,681.00	75,113.00	0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	554,880.00	554,880.00	0.00	554,880.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,842.12	2,843.00	2,843.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	370,000.00	372,205.00	81,523.22	372,205.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	8,675.42	100,000.00	25,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	735,000.00	735,000.00	1,071,000.00	1,071,000.00	336,000.00	45.7%
Transportation Fees From Individuals		8675	280,000.00	280,000.00	211,825.56	280,000.00	0.00	0.0%
Interagency Services		8677	348,352.00	348,352.00	0.00	399,686.00	51,334.00	14.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,890,939.00	2,888,734.00	392,598.50	2,958,664.00	69,930.00	2.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,379,372.00	11,379,372.00	1,951,122.00	11,506,997.00	127,625.00	1.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,633,543.00	16,633,543.00	3,719,586.82	17,246,275.00	612,732.00	3.7%
TOTAL, REVENUES			221,617,377.00	221,617,377.00	79,156,141.79	223,322,568.00	1,705,191.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	90,548,879.00	90,549,108.00	29,010,117.00	90,595,889.00	(46,781.00)	-0.1%
Certificated Pupil Support Salaries		1200	6,609,323.00	6,609,323.00	2,162,330.36	6,504,435.00	104,888.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	8,313,105.00	8,313,105.00	2,810,392.76	8,420,362.00	(107,257.00)	-1.3%
Other Certificated Salaries		1900	1,063,237.00	1,063,287.00	360,904.04	1,114,354.00	(51,067.00)	-4.8%
TOTAL, CERTIFICATED SALARIES			106,534,544.00	106,534,823.00	34,343,744.16	106,635,040.00	(100,217.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,322,778.00	12,342,266.00	3,388,200.35	12,432,510.00	(90,244.00)	-0.7%
Classified Support Salaries		2200	13,876,223.00	13,863,168.00	4,238,869.20	13,687,509.00	175,659.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	2,715,871.00	2,715,871.00	868,144.07	2,676,106.00	39,765.00	1.5%
Clerical, Technical and Office Salaries		2400	8,037,113.00	8,045,605.00	2,530,661.16	7,908,427.00	137,178.00	1.7%
Other Classified Salaries		2900	213,021.00	213,423.00	41,176.84	206,394.00	7,029.00	3.3%
TOTAL, CLASSIFIED SALARIES			37,165,006.00	37,180,333.00	11,067,051.62	36,910,946.00	269,387.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,507,642.00	21,507,531.00	4,275,131.38	21,494,727.00	12,804.00	0.1%
PERS		3201-3202	4,987,992.00	4,990,910.00	1,459,682.68	4,919,772.00	71,138.00	1.4%
OASDI/Medicare/Alternative		3301-3302	4,408,581.00	4,410,052.00	1,266,860.70	4,281,778.00	128,274.00	2.9%
Health and Welfare Benefits		3401-3402	13,276,389.00	13,281,578.00	4,901,749.29	13,402,190.00	(120,612.00)	-0.9%
Unemployment Insurance		3501-3502	71,843.00	71,890.00	22,704.61	71,639.00	251.00	0.3%
Workers' Compensation		3601-3602	4,052,336.00	4,052,617.00	1,179,976.85	3,749,831.00	302,786.00	7.5%
OPEB, Allocated		3701-3702	534,378.00	534,378.00	194,427.81	534,378.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	2,155,636.00	2,156,129.41	2,155,636.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,839,161.00	51,004,592.00	15,456,662.73	50,609,951.00	394,641.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,594,202.00	1,489,393.00	475,101.87	1,981,390.00	(491,997.00)	-33.0%
Books and Other Reference Materials		4200	150,100.00	153,462.00	17,387.34	153,462.00	0.00	0.0%
Materials and Supplies		4300	4,371,905.00	3,977,670.00	888,253.33	5,520,304.00	(1,542,634.00)	-38.8%
Noncapitalized Equipment		4400	1,324,037.00	1,419,660.00	543,226.49	1,475,960.00	(56,300.00)	-4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,440,244.00	7,040,185.00	1,923,969.03	9,131,116.00	(2,090,931.00)	-29.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,554,000.00	1,499,500.00	147,241.80	1,458,500.00	41,000.00	2.7%
Travel and Conferences		5200	507,199.00	531,703.00	103,124.85	637,089.00	(105,386.00)	-19.8%
Dues and Memberships		5300	55,600.00	77,434.00	62,788.65	86,934.00	(9,500.00)	-12.3%
Insurance		5400-5450	1,402,200.00	1,402,200.00	1,286,436.90	1,282,200.00	120,000.00	8.6%
Operations and Housekeeping Services		5500	4,175,800.00	4,176,090.00	1,770,104.26	4,176,090.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,082,736.00	2,225,789.00	1,013,240.68	2,288,745.00	(62,956.00)	-2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,400.00)	(15,750.00)	(5,151.37)	(15,750.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,207,237.00	6,301,411.00	1,965,520.53	6,830,598.00	(529,187.00)	-8.4%
Communications		5900	437,550.00	446,802.00	60,237.83	446,802.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,408,922.00	16,645,179.00	6,403,544.13	17,191,208.00	(546,029.00)	-3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	970,000.00	970,000.00	577,418.57	594,779.00	375,221.00	38.7%
Buildings and Improvements of Buildings		6200	0.00	0.00	22,450.00	22,450.00	(22,450.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	527,858.00	510,623.00	54,891.52	632,313.00	(121,690.00)	-23.8%
Equipment Replacement		6500	0.00	0.00	21,445.45	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,497,858.00	1,480,623.00	676,205.54	1,249,542.00	231,081.00	15.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	252,824.00	252,824.00	0.00	252,824.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	201,135.00	201,135.00	102,292.50	201,135.00	0.00	0.0%
Other Debt Service - Principal		7439	405,000.00	405,000.00	200,000.00	405,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			868,959.00	868,959.00	302,292.50	868,959.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(500,705.00)	(500,705.00)	0.00	(520,110.00)	19,405.00	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(500,705.00)	(500,705.00)	0.00	(520,110.00)	19,405.00	-3.9%
TOTAL, EXPENDITURES			220,253,989.00	220,253,989.00	70,173,469.71	222,076,652.00	(1,822,663.00)	-0.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	177,470,925.00	177,470,925.00	74,263,364.75	177,881,187.00	410,262.00	0.2%
2) Federal Revenue		8100-8299	230,000.00	230,000.00	30,059.00	230,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,111,019.00	9,111,019.00	102,182.99	8,764,726.00	(346,293.00)	-3.8%
4) Other Local Revenue		8600-8799	4,350,939.00	4,350,939.00	1,768,464.82	4,784,712.00	433,773.00	10.0%
5) TOTAL, REVENUES			191,162,883.00	191,162,883.00	76,164,071.56	191,660,625.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	87,985,858.00	87,983,607.00	28,122,845.26	87,229,356.00	754,251.00	0.9%
2) Classified Salaries		2000-2999	23,136,855.00	23,170,152.00	6,928,925.16	22,873,015.00	297,137.00	1.3%
3) Employee Benefits		3000-3999	30,665,160.00	32,834,433.00	12,397,764.19	32,339,450.00	494,983.00	1.5%
4) Books and Supplies		4000-4999	5,110,692.00	4,821,240.00	720,992.02	6,333,928.00	(1,512,688.00)	-31.4%
5) Services and Other Operating Expenditures		5000-5999	14,001,019.00	12,042,731.00	4,851,882.75	12,132,221.00	(89,490.00)	-0.7%
6) Capital Outlay		6000-6999	255,000.00	302,421.00	76,336.97	317,756.00	(15,335.00)	-5.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	758,959.00	758,959.00	302,292.50	758,959.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(696,102.00)	(696,102.00)	0.00	(756,418.00)	60,316.00	-8.7%
9) TOTAL, EXPENDITURES			161,217,441.00	161,217,441.00	53,401,038.85	161,228,267.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			29,945,442.00	29,945,442.00	22,763,032.71	30,432,358.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,310,092.00)	(28,310,092.00)	0.00	(27,899,304.00)	410,788.00	-1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,310,092.00)	(28,310,092.00)	0.00	(27,899,304.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,635,350.00	1,635,350.00	22,763,032.71	2,533,054.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,229,603.00	28,085,660.65		28,085,660.65	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)			26,229,603.00	28,085,660.65		28,085,660.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,229,603.00	28,085,660.65		28,085,660.65		
2) Ending Balance, June 30 (E + F1e)			27,864,953.00	29,721,010.65		30,618,714.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,120,213.00	13,295,208.48		11,450,525.00		
Medi-Cal LEA Audit 10-11	0000	9780	656,053.00					
Medi-Cal Administrative Activities	0000	9780	147,651.00					
Outstanding Mandate One-Time 15-16	0000	9780	5,750,095.00					
Outstanding Mandate One-Time 16-17	0000	9780	5,086,926.00					
Donations	0000	9780	399,525.00					
Site Safety Awards	0000	9780	32,000.00					
Green Team Schools	0000	9780	47,000.00					
Non Resident Student Fees	0000	9780	315,963.00					
Site Supplemental Discretionary	0000	9780	685,000.00					
Medi-Cal LEA Audit 10-11	0000	9780		656,053.00				
Medi-Cal Administrative Activities	0000	9780		148,504.00				
Outstanding Mandate One-Time 15-16	0000	9780		5,806,805.84				
Outstanding Mandate One-Time 16-17	0000	9780		5,086,926.00				
Donations	0000	9780		443,607.00				
Site Safety Awards	0000	9780		33,046.58				
Green Team Schools	0000	9780		43,888.93				
Microsoft Technology	0000	9780		15,335.00				
Non Resident Student Fees	0000	9780		352,543.60				
Site Supplemental Discretionary	0000	9780		703,460.53				
Lottery	1100	9780		5,038.00				
Medi-Cal LEA Audit 10-11	0000	9780				656,053.00		
Medi-Cal Administrative Activities	0000	9780				11,094.00		
Outstanding Mandate One-Time 15-16	0000	9780				5,697,736.00		
Outstanding Mandate One-Time 16-17	0000	9780				4,650,134.00		
Non Resident Student Fees	0000	9780				435,508.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,607,620.00	6,607,620.00		6,662,300.00		
Unassigned/Unappropriated Amount		9790	8,122,120.00	9,803,182.17		12,490,889.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	99,321,400.00	99,321,400.00	62,069,208.00	99,669,899.00	348,499.00	0.4%
Education Protection Account State Aid - Current Year		8012	30,626,266.00	30,626,266.00	7,234,609.00	30,688,029.00	61,763.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500,612.00	500,612.00	0.00	500,612.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	43,891,578.00	43,891,578.00	0.00	43,891,578.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,884,826.00	1,884,826.00	1,990,993.23	1,884,826.00	0.00	0.0%
Prior Years' Taxes		8043	2,745,822.00	2,745,822.00	2,759,396.32	2,745,822.00	0.00	0.0%
Supplemental Taxes		8044	823,738.00	823,738.00	167,713.57	823,738.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,221,171.00)	(5,221,171.00)	57,818.63	(5,221,171.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,929,614.00	2,929,614.00	0.00	2,929,614.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			177,502,685.00	177,502,685.00	74,279,738.75	177,912,947.00	410,262.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(31,760.00)	(31,760.00)	(16,374.00)	(31,760.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			177,470,925.00	177,470,925.00	74,263,364.75	177,881,187.00	410,262.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	216,000.00	216,000.00	30,059.00	216,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			230,000.00	230,000.00	30,059.00	230,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	5,924,949.00	5,924,949.00	0.00	5,488,157.00	(436,792.00)	-7.4%
Lottery - Unrestricted and Instructional Materials		8560	3,173,070.00	3,173,070.00	53,998.43	3,228,384.00	55,314.00	1.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	13,000.00	13,000.00	48,184.56	48,185.00	35,185.00	270.7%
TOTAL, OTHER STATE REVENUE			9,111,019.00	9,111,019.00	102,182.99	8,764,726.00	(346,293.00)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	75,049,067.00	75,046,766.00	23,831,921.84	74,378,997.00	667,769.00	0.9%
Certificated Pupil Support Salaries		1200	4,678,427.00	4,678,427.00	1,536,134.88	4,599,132.00	79,295.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,558,803.00	7,558,803.00	2,527,876.38	7,551,616.00	7,187.00	0.1%
Other Certificated Salaries		1900	699,561.00	699,611.00	226,912.16	699,611.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			87,985,858.00	87,983,607.00	28,122,845.26	87,229,356.00	754,251.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,519,850.00	2,539,336.00	574,844.67	2,521,491.00	17,847.00	0.7%
Classified Support Salaries		2200	10,748,942.00	10,755,857.00	3,279,134.73	10,663,225.00	92,632.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,083,751.00	2,083,751.00	656,913.01	2,043,848.00	39,903.00	1.9%
Clerical, Technical and Office Salaries		2400	7,601,669.00	7,608,161.00	2,381,425.91	7,466,534.00	141,627.00	1.9%
Other Classified Salaries		2900	182,643.00	183,045.00	36,606.84	177,917.00	5,128.00	2.8%
TOTAL, CLASSIFIED SALARIES			23,136,855.00	23,170,152.00	6,928,925.16	22,873,015.00	297,137.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,037,870.00	11,037,440.00	3,508,521.64	10,913,627.00	123,813.00	1.1%
PERS		3201-3202	3,001,172.00	3,006,494.00	899,317.02	2,949,774.00	56,720.00	1.9%
OASDI/Medicare/Alternative		3301-3302	3,048,148.00	3,050,957.00	883,705.16	2,939,942.00	111,015.00	3.6%
Health and Welfare Benefits		3401-3402	9,854,359.00	9,859,548.00	3,827,397.72	9,914,120.00	(54,572.00)	-0.6%
Unemployment Insurance		3501-3502	55,568.00	55,620.00	17,526.48	54,927.00	693.00	1.2%
Workers' Compensation		3601-3602	3,133,665.00	3,134,360.00	910,738.95	2,877,046.00	257,314.00	8.2%
OPEB, Allocated		3701-3702	534,378.00	534,378.00	194,427.81	534,378.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	2,155,636.00	2,156,129.41	2,155,636.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,665,160.00	32,834,433.00	12,397,764.19	32,339,450.00	494,983.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,057,061.00	1,130,886.00	85,608.58	1,130,886.00	0.00	0.0%
Books and Other Reference Materials		4200	148,775.00	151,137.00	17,387.34	151,137.00	0.00	0.0%
Materials and Supplies		4300	3,134,643.00	2,754,321.00	486,858.53	4,263,509.00	(1,509,188.00)	-54.8%
Noncapitalized Equipment		4400	770,213.00	784,896.00	131,137.57	788,396.00	(3,500.00)	-0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,110,692.00	4,821,240.00	720,992.02	6,333,928.00	(1,512,688.00)	-31.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	349,585.00	384,961.00	75,026.87	416,046.00	(31,085.00)	-8.1%
Dues and Memberships		5300	55,600.00	76,784.00	62,788.65	86,284.00	(9,500.00)	-12.4%
Insurance		5400-5450	1,402,200.00	1,402,200.00	1,286,436.90	1,282,200.00	120,000.00	8.6%
Operations and Housekeeping Services		5500	4,175,800.00	4,176,090.00	1,770,104.26	4,176,090.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,113,634.00	1,210,858.00	252,718.32	1,246,270.00	(35,412.00)	-2.9%
Transfers of Direct Costs		5710	(100,381.00)	(100,313.00)	(12,703.70)	(100,313.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,400.00)	(15,750.00)	(5,151.37)	(15,750.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,582,431.00	4,463,199.00	1,363,088.81	4,596,692.00	(133,493.00)	-3.0%
Communications		5900	435,550.00	444,702.00	59,574.01	444,702.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,001,019.00	12,042,731.00	4,851,882.75	12,132,221.00	(89,490.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,842.12	2,843.00	2,843.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	370,000.00	372,205.00	81,523.22	372,205.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	8,675.42	100,000.00	25,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	735,000.00	735,000.00	1,071,000.00	1,071,000.00	336,000.00	45.7%
Transportation Fees From Individuals		8675	280,000.00	280,000.00	211,825.56	280,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,890,939.00	2,888,734.00	392,598.50	2,958,664.00	69,930.00	2.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,350,939.00	4,350,939.00	1,768,464.82	4,784,712.00	433,773.00	10.0%
TOTAL, REVENUES			191,162,883.00	191,162,883.00	76,164,071.56	191,660,825.00	497,742.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	255,000.00	302,421.00	54,891.52	317,756.00	(15,335.00)	-5.1%
Equipment Replacement		6500	0.00	0.00	21,445.45	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			255,000.00	302,421.00	76,336.97	317,756.00	(15,335.00)	-5.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	142,824.00	142,824.00	0.00	142,824.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	201,135.00	201,135.00	102,292.50	201,135.00	0.00	0.0%
Other Debt Service - Principal		7439	405,000.00	405,000.00	200,000.00	405,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			758,959.00	758,959.00	302,292.50	758,959.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(195,397.00)	(195,397.00)	0.00	(236,308.00)	40,911.00	-20.9%
Transfers of Indirect Costs - Interfund		7350	(500,705.00)	(500,705.00)	0.00	(520,110.00)	19,405.00	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(696,102.00)	(696,102.00)	0.00	(756,418.00)	60,316.00	-8.7%
TOTAL, EXPENDITURES			161,217,441.00	161,217,441.00	53,401,038.85	161,228,267.00	(10,826.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(28,310,092.00)	(28,310,092.00)	0.00	(27,899,304.00)	410,788.00	-1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,310,092.00)	(28,310,092.00)	0.00	(27,899,304.00)	410,788.00	-1.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(28,310,092.00)	(28,310,092.00)	0.00	(27,899,304.00)	410,788.00	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,138,341.00	7,138,341.00	442,606.33	7,745,425.00	607,084.00	8.5%
3) Other State Revenue		8300-8599	11,033,549.00	11,033,549.00	598,341.90	11,454,955.00	421,406.00	3.8%
4) Other Local Revenue		8600-8799	12,282,604.00	12,282,604.00	1,951,122.00	12,461,563.00	178,959.00	1.5%
5) TOTAL, REVENUES			30,454,494.00	30,454,494.00	2,992,070.23	31,661,943.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,548,686.00	18,551,216.00	6,220,898.90	19,405,684.00	(854,468.00)	-4.6%
2) Classified Salaries		2000-2999	14,028,151.00	14,010,181.00	4,138,126.46	14,037,931.00	(27,750.00)	-0.2%
3) Employee Benefits		3000-3999	18,174,001.00	18,170,159.00	3,058,898.54	18,270,501.00	(100,342.00)	-0.6%
4) Books and Supplies		4000-4999	2,329,552.00	2,218,945.00	1,202,977.01	2,797,188.00	(578,243.00)	-26.1%
5) Services and Other Operating Expenditures		5000-5999	4,407,903.00	4,602,448.00	1,551,661.38	5,058,987.00	(456,539.00)	-9.9%
6) Capital Outlay		6000-6999	1,242,858.00	1,178,202.00	599,868.57	931,786.00	246,416.00	20.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	195,397.00	195,397.00	0.00	236,308.00	(40,911.00)	-20.9%
9) TOTAL, EXPENDITURES			59,036,548.00	59,036,548.00	16,772,430.86	60,848,385.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,582,054.00)	(28,582,054.00)	(13,780,360.63)	(29,186,442.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,310,092.00	28,310,092.00	0.00	27,899,304.00	(410,788.00)	-1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,310,092.00	28,310,092.00	0.00	27,899,304.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(271,962.00)	(271,962.00)	(13,780,360.63)	(1,287,138.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,460,763.00	4,458,215.35		4,458,215.35	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)			4,460,763.00	4,458,215.35		4,458,215.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,460,763.00	4,458,215.35		4,458,215.35		
2) Ending Balance, June 30 (E + F1e)			4,188,801.00	4,186,253.35		3,171,077.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,188,801.00	4,186,253.35		3,171,077.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.63)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,916,633.00	3,916,633.00	0.00	3,916,633.00	0.00	0.0%
Special Education Discretionary Grants		8182	477,196.00	477,196.00	0.00	436,196.00	(41,000.00)	-8.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,036,479.00	2,036,479.00	362,112.57	2,454,700.00	418,221.00	20.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	231,366.00	231,366.00	48,374.76	291,074.00	59,708.00	25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	32,119.00	128,477.00	128,477.00	New
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	116,151.00	116,151.00	0.00	116,151.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	360,516.00	360,516.00	0.00	402,194.00	41,678.00	11.6%
TOTAL, FEDERAL REVENUE			7,138,341.00	7,138,341.00	442,606.33	7,745,425.00	607,084.00	8.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	929,256.00	929,256.00	70,263.18	999,904.00	70,648.00	7.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	500,000.00	500,000.00	498,578.72	498,579.00	(1,421.00)	-0.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,604,293.00	9,604,293.00	29,500.00	9,956,472.00	352,179.00	3.7%
TOTAL, OTHER STATE REVENUE			11,033,549.00	11,033,549.00	598,341.90	11,454,955.00	421,406.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	554,880.00	554,880.00	0.00	554,880.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	348,352.00	348,352.00	0.00	399,686.00	51,334.00	14.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,379,372.00	11,379,372.00	1,951,122.00	11,506,997.00	127,625.00	1.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,282,604.00	12,282,604.00	1,951,122.00	12,461,563.00	178,959.00	1.5%
TOTAL, REVENUES			30,454,494.00	30,454,494.00	2,992,070.23	31,661,943.00	1,207,449.00	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,499,812.00	15,502,342.00	5,178,195.16	16,216,892.00	(714,550.00)	-4.6%
Certificated Pupil Support Salaries		1200	1,930,896.00	1,930,896.00	626,195.48	1,905,303.00	25,593.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	754,302.00	754,302.00	282,516.38	868,746.00	(114,444.00)	-15.2%
Other Certificated Salaries		1900	363,676.00	363,676.00	133,991.88	414,743.00	(51,067.00)	-14.0%
TOTAL, CERTIFICATED SALARIES			18,548,686.00	18,551,216.00	6,220,898.90	19,405,684.00	(854,468.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,802,928.00	9,802,928.00	2,813,355.68	9,911,019.00	(108,091.00)	-1.1%
Classified Support Salaries		2200	3,127,281.00	3,107,311.00	959,734.47	3,024,284.00	83,027.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	632,120.00	632,120.00	211,231.06	632,258.00	(138.00)	0.0%
Clerical, Technical and Office Salaries		2400	435,444.00	437,444.00	149,235.25	441,893.00	(4,449.00)	-1.0%
Other Classified Salaries		2900	30,378.00	30,378.00	4,570.00	28,477.00	1,901.00	6.3%
TOTAL, CLASSIFIED SALARIES			14,028,151.00	14,010,181.00	4,138,126.46	14,037,931.00	(27,750.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,469,772.00	10,470,091.00	766,609.74	10,581,100.00	(111,009.00)	-1.1%
PERS		3201-3202	1,986,820.00	1,984,416.00	560,365.66	1,969,998.00	14,418.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,360,433.00	1,359,095.00	383,155.54	1,341,836.00	17,259.00	1.3%
Health and Welfare Benefits		3401-3402	3,422,030.00	3,422,030.00	1,074,351.57	3,488,070.00	(66,040.00)	-1.9%
Unemployment Insurance		3501-3502	16,275.00	16,270.00	5,178.13	16,712.00	(442.00)	-2.7%
Workers' Compensation		3601-3602	918,671.00	918,257.00	269,237.90	872,785.00	45,472.00	5.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,174,001.00	18,170,159.00	3,058,898.54	18,270,501.00	(100,342.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	537,141.00	358,507.00	389,493.29	850,504.00	(491,997.00)	-137.2%
Books and Other Reference Materials		4200	1,325.00	2,325.00	0.00	2,325.00	0.00	0.0%
Materials and Supplies		4300	1,237,262.00	1,223,349.00	401,394.80	1,256,795.00	(33,446.00)	-2.7%
Noncapitalized Equipment		4400	553,824.00	634,764.00	412,088.92	687,564.00	(52,800.00)	-8.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,329,552.00	2,218,945.00	1,202,977.01	2,797,188.00	(578,243.00)	-26.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,554,000.00	1,499,500.00	147,241.80	1,458,500.00	41,000.00	2.7%
Travel and Conferences		5200	157,614.00	146,742.00	28,097.98	221,043.00	(74,301.00)	-50.6%
Dues and Memberships		5300	0.00	650.00	0.00	650.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	969,102.00	1,014,931.00	760,522.36	1,042,475.00	(27,544.00)	-2.7%
Transfers of Direct Costs		5710	100,381.00	100,313.00	12,703.70	100,313.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,624,806.00	1,838,212.00	602,431.72	2,233,906.00	(395,694.00)	-21.5%
Communications		5900	2,000.00	2,100.00	663.82	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,407,903.00	4,602,448.00	1,551,661.38	5,058,987.00	(456,539.00)	-9.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	970,000.00	970,000.00	577,418.57	594,779.00	375,221.00	38.7%
Buildings and Improvements of Buildings		6200	0.00	0.00	22,450.00	22,450.00	(22,450.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	272,858.00	208,202.00	0.00	314,557.00	(106,355.00)	-51.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,242,858.00	1,178,202.00	599,868.57	931,786.00	246,416.00	20.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	195,397.00	195,397.00	0.00	236,308.00	(40,911.00)	-20.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			195,397.00	195,397.00	0.00	236,308.00	(40,911.00)	-20.9%
TOTAL, EXPENDITURES			59,036,548.00	59,036,548.00	16,772,430.86	60,848,385.00	(1,811,837.00)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,310,092.00	28,310,092.00	0.00	27,899,304.00	(410,788.00)	-1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,310,092.00	28,310,092.00	0.00	27,899,304.00	(410,788.00)	-1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,310,092.00	28,310,092.00	0.00	27,899,304.00	410,788.00	-1.5%

Resource	Description	2016-17 Projected Year Totals
5640	Medi-Cal Billing Option	316,677.37
6230	California Clean Energy Jobs Act	45,460.42
6264	Educator Effectiveness	24,999.63
6512	Special Ed: Mental Health Services	1,363,181.92
7338	College Readiness Block Grant	193,500.00
8150	Ongoing & Major Maintenance Account (RM,	360,788.72
9010	Other Restricted Local	866,469.92
Total, Restricted Balance		<u>3,171,077.98</u>



SUPPLEMENTAL FORMS

2016 - 2017
First Interim

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,729.60	21,729.60	21,789.60	21,789.60	60.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,729.60	21,729.60	21,789.60	21,789.60	60.00	0%
5. District Funded County Program ADA						
a. County Community Schools	8.50	8.50	8.60	8.60	0.10	1%
b. Special Education-Special Day Class	1.19	1.19	1.19	1.19	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.18	0.18	0.08	0.08	(0.10)	-56%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.87	9.87	9.87	9.87	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,739.47	21,739.47	21,799.47	21,799.47	60.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name):										
October										
A. BEGINNING CASH			29,008,371.00	28,562,822.00	30,583,200.00	39,764,869.00	41,466,339.00	27,318,193.00	36,122,743.00	40,329,664.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		15,517,302.00	15,517,302.00	22,751,911.00	15,517,302.00	0.00	7,672,008.00	6,206,921.00	6,278,754.00
Property Taxes	8020-8079		0.00	1,997,137.00	1,676,657.00	1,285,754.00	0.00	14,000,000.00	11,400,000.00	1,900,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(31,760.00)	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	5,853.00	436,754.00	30,059.00	700,000.00	700,000.00	100,000.00	700,000.00
Other State Revenue	8300-8599		250,000.00	285,064.00	0.00	165,461.00	800,000.00	3,000,000.00	1,500,000.00	0.00
Other Local Revenue	8600-8799		1,938.00	2,221,642.00	384,067.00	1,111,940.00	1,000,000.00	400,000.00	2,400,000.00	200,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,769,240.00	20,026,998.00	25,249,389.00	18,110,516.00	2,468,240.00	25,772,008.00	21,606,921.00	9,078,754.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,298,270.00	8,592,552.00	8,693,156.00	8,761,765.00	8,900,000.00	8,900,000.00	8,900,000.00	8,900,000.00
Classified Salaries	2000-2999		2,298,375.00	3,044,423.00	2,653,393.00	3,070,861.00	3,150,000.00	3,150,000.00	3,150,000.00	3,150,000.00
Employee Benefits	3000-3999		3,722,501.00	3,178,537.00	5,280,232.00	3,275,393.00	3,350,000.00	3,350,000.00	3,350,000.00	3,350,000.00
Books and Supplies	4000-4999		14,803.00	688,829.00	737,409.00	482,929.00	500,000.00	500,000.00	500,000.00	500,000.00
Services	5000-5999		3,706,751.00	2,026,604.00	(776,938.00)	1,447,128.00	1,100,000.00	1,100,000.00	1,500,000.00	1,100,000.00
Capital Outlay	6000-6599		51,972.00	19,238.00	352,465.00	252,531.00	200,000.00	0.00	0.00	0.00
Other Outgo	7000-7499		302,293.00	0.00	0.00	0.00	0.00	501,660.00	0.00	65,006.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			18,392,965.00	17,550,183.00	16,939,717.00	17,290,607.00	17,200,000.00	17,501,660.00	17,400,000.00	17,085,006.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	7,966,270.00	3,283,412.00	1,978,538.00	403,105.00	1,017,013.00	600,000.00	684,202.00	0.00	0.00
Due From Other Funds	9310	514,103.00	0.00	0.00	514,103.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		8,480,373.00	3,283,412.00	1,978,538.00	917,208.00	1,017,013.00	600,000.00	684,202.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,545,126.00	1,105,236.00	808,484.00	6,960.00	35,452.00	16,386.00	0.00	0.00	0.00
Due To Other Funds	9610	38,251.00	0.00	0.00	38,251.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	250,000.00	0.00	100,000.00	0.00	150,000.00	0.00	(200,000.00)
Unearned Revenues	9650	1,376,491.00	0.00	1,376,491.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,959,868.00	1,105,236.00	2,434,975.00	45,211.00	135,452.00	16,386.00	150,000.00	0.00	(200,000.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		3,520,505.00	2,178,176.00	(456,437.00)	871,997.00	881,561.00	583,614.00	534,202.00	0.00	200,000.00
E. NET INCREASE/DECREASE (B - C + D)			(445,549.00)	2,020,378.00	9,181,689.00	1,701,470.00	(14,148,146.00)	8,804,550.00	4,206,921.00	(7,786,252.00)
F. ENDING CASH (A + E)			28,562,822.00	30,583,200.00	39,764,869.00	41,466,339.00	27,318,193.00	36,122,743.00	40,329,664.00	32,543,412.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		32,543,412.00	32,295,139.00	29,080,741.00	32,766,343.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	14,119,879.00	6,278,754.00	6,278,754.00	14,219,041.00	0.00	0.00	130,357,928.00	130,357,928.00
Property Taxes	8020-8079	100,000.00	4,500,000.00	10,600,000.00	95,471.00	0.00	0.00	47,555,019.00	47,555,019.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(31,760.00)	(31,760.00)
Federal Revenue	8100-8299	100,000.00	100,000.00	2,400,000.00	1,100,000.00	1,602,759.00	0.00	7,975,425.00	7,975,425.00
Other State Revenue	8300-8599	600,000.00	2,000,000.00	300,000.00	8,179,930.00	3,139,226.00	0.00	20,219,681.00	20,219,681.00
Other Local Revenue	8600-8799	2,225,000.00	1,200,000.00	1,600,000.00	1,750,000.00	2,751,688.00	0.00	17,246,275.00	17,246,275.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		17,144,879.00	14,078,754.00	21,178,754.00	25,344,442.00	7,493,673.00	0.00	223,322,568.00	223,322,568.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,900,000.00	8,900,000.00	8,900,000.00	9,200,000.00	791,297.00	0.00	106,635,040.00	106,635,040.00
Classified Salaries	2000-2999	3,150,000.00	3,150,000.00	3,150,000.00	3,400,000.00	393,894.00	0.00	36,910,946.00	36,910,946.00
Employee Benefits	3000-3999	3,350,000.00	3,350,000.00	3,350,000.00	11,479,930.00	223,358.00	0.00	50,609,951.00	50,609,951.00
Books and Supplies	4000-4999	500,000.00	500,000.00	600,000.00	600,000.00	3,007,146.00	0.00	9,131,116.00	9,131,116.00
Services	5000-5999	1,200,000.00	1,100,000.00	1,100,000.00	1,600,000.00	987,663.00	0.00	17,191,208.00	17,191,208.00
Capital Outlay	6000-6599	0.00	0.00	0.00	373,336.00	0.00	0.00	1,249,542.00	1,249,542.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(520,110.00)	0.00	348,849.00	348,849.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		17,100,000.00	17,000,000.00	17,100,000.00	26,653,266.00	4,883,248.00	0.00	222,076,652.00	222,076,652.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	7,966,270.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	514,103.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,480,373.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	393,152.00	393,152.00	393,152.00	393,152.00	0.00	0.00	3,545,126.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	38,251.00	
Current Loans	9640	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,376,491.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		293,152.00	293,152.00	393,152.00	293,152.00	0.00	0.00	4,959,868.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(293,152.00)	(293,152.00)	(393,152.00)	(293,152.00)	0.00	0.00	3,520,505.00	
E. NET INCREASE/DECREASE (B - C + D)		(248,273.00)	(3,214,398.00)	3,685,602.00	(1,601,976.00)	2,610,425.00	0.00	4,766,421.00	1,245,916.00
F. ENDING CASH (A + E)		32,295,139.00	29,080,741.00	32,766,343.00	31,164,367.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,774,792.00	

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	222,076,652.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,086,170.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	304,586.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,249,542.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	606,135.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	399,686.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,559,949.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	107,116.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				211,537,649.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		21,799.47
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,703.80
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	190,155,422.47	8,755.20
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	190,155,422.47	8,755.20
B. Required effort (Line A.2 times 90%)	171,139,880.22	7,879.68
C. Current year expenditures (Line I.E and Line II.B)	211,537,649.00	9,703.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(15,750.00)	0.00	(520,110.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	17,706.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,250.00	0.00	175,125.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,500.00	0.00	327,279.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	15,750.00	(15,750.00)	520,110.00	(520,110.00)	0.00	0.00		



MULTI-YEAR PROJECTIONS

2016 - 2017
First Interim

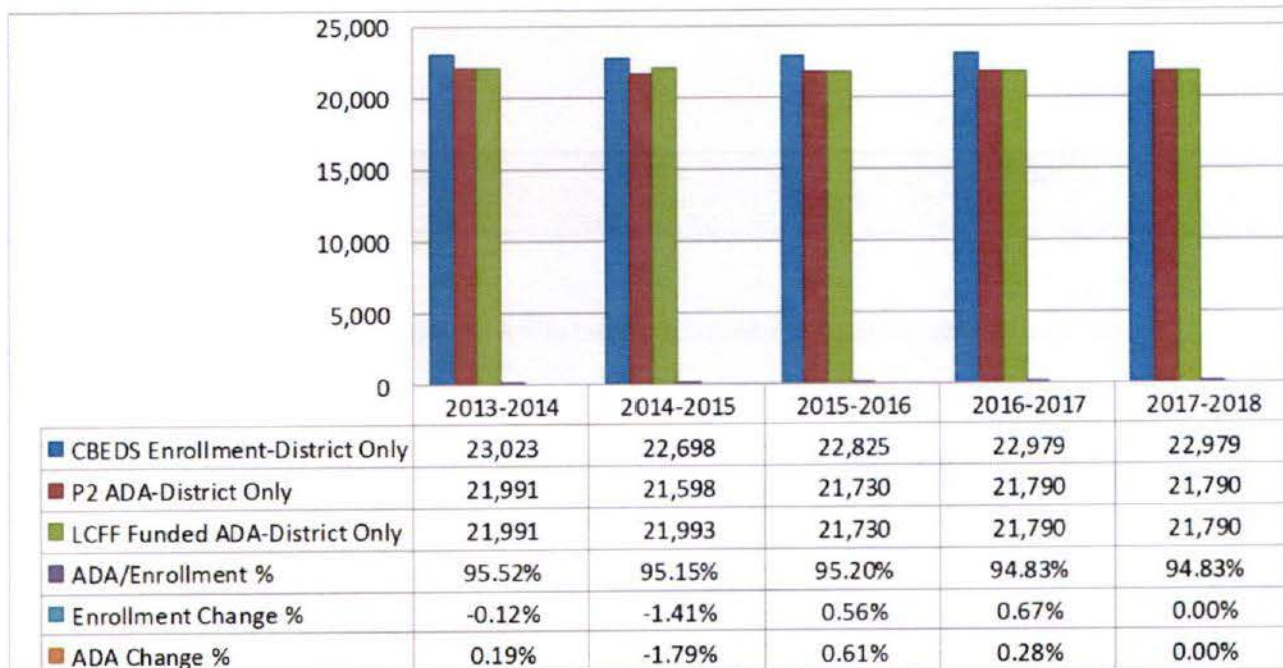
2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE

Fiscal Year 2017-2018 is the fifth year of the eight year Local Control Funding Formula phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- Department of Finance GAP funding as of July 2016—72.99%
- Cost of Living Adjustment 1.11%
- District Projected Enrollment 22,979—0% Growth
- District Projected P2 ADA 21,790—0% Growth
- LCFF Funded ADA 21,799
 - Includes 9 ADA County Programs
 - Budget includes transfer ADA costs to Riverside County Office of Education for county programs
- District Unduplicated Pupil Count three year rolling average 33.82%

Historical Enrollment and P2 Average Daily Attendance



2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

**LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY
ATTENDANCE – CONTINUED**

Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,162	\$7,269	\$7,485	\$8,673	
Grade Span Adjustment	\$745			\$225	
Supplemental Add-On at 33.82% - 3 Year Average Unduplicated Pupil Count	\$535	\$492	\$506	\$602	
Funded ADA including County Programs ADA	5,561.69	4,770.01	3,443.38	8,024.39	21,799.47
LCFF Grade Level Funding	\$46,950,839	\$37,018,498	\$27,517,032	\$76,230,587	\$187,716,956
Transportation Funding					\$88,659
2017-2018 LCFF Target Funding					\$187,805,615
LCFF Floor					\$177,881,290
LCFF Funding Gap					\$9,924,325
72.99% Funding Gap					\$7,243,765
2017-2018 LCFF Funding					\$185,125,055

LCFF funding totaling \$185,125,055 is comprised of the following sources:

- State Aid \$106,913,767
- Property Taxes \$47,523,259
- Education Protection Act \$30,688,029

2017-2018 MULTI-YEAR PROJECTION

First Interim Budget Assumptions

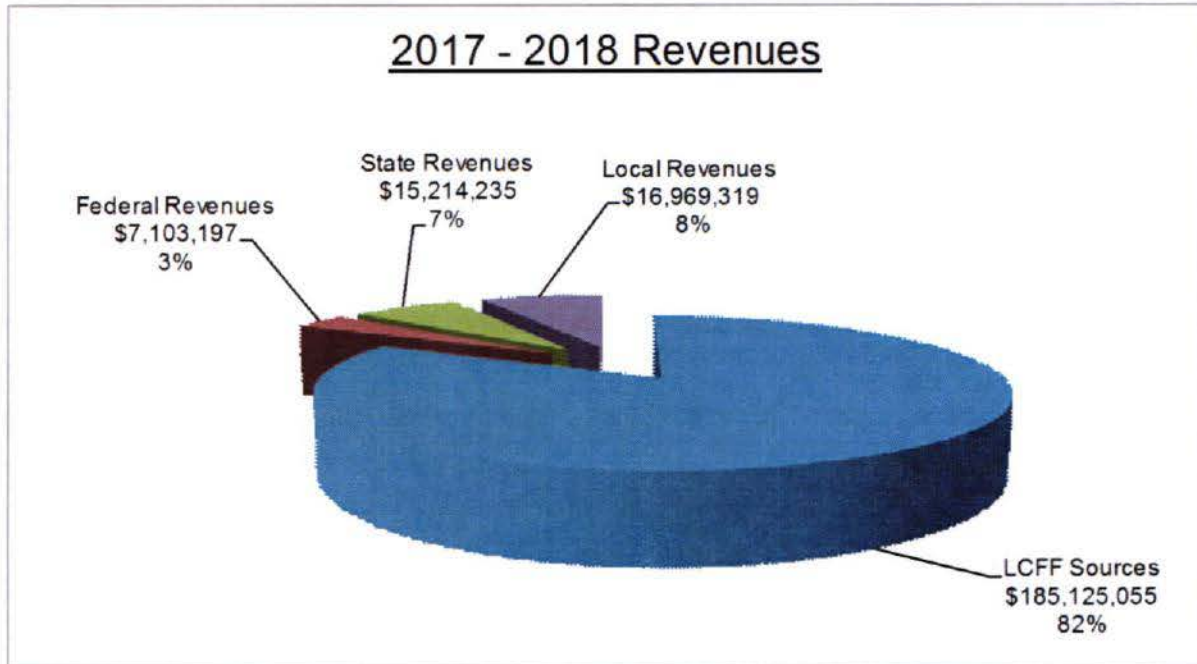
REVENUES

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment. Federal revenues assume receipt of Medi-Cal Administrative Activities equal to \$200,000. Other Federal Revenues include NCLB Title I, II, III and Special Education Grants.

State Lottery revenues have been budgeted at \$140 per 2016-2017 ADA projections equal to \$3,186,120. Lottery instructional materials revenues have been included at \$41 per 2016-2017 projected ADA equal to \$933,078. Mandated Cost Block Grant funds are budgeted at \$840,503 equal to prior year funding levels of \$28 per K-8 ADA and \$56 per 9-12 ADA.

Local revenues for AB602 special education funding have been estimated using 2017-2018 ADA projections and COLA adjustment. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

Total 2017-2018 revenues are projected at \$224,411,806. This is a .49% increase over 2016-2017 projected revenues.



2017-2018 MULTI-YEAR PROJECTION

First Interim Budget Assumptions

EXPENDITURES

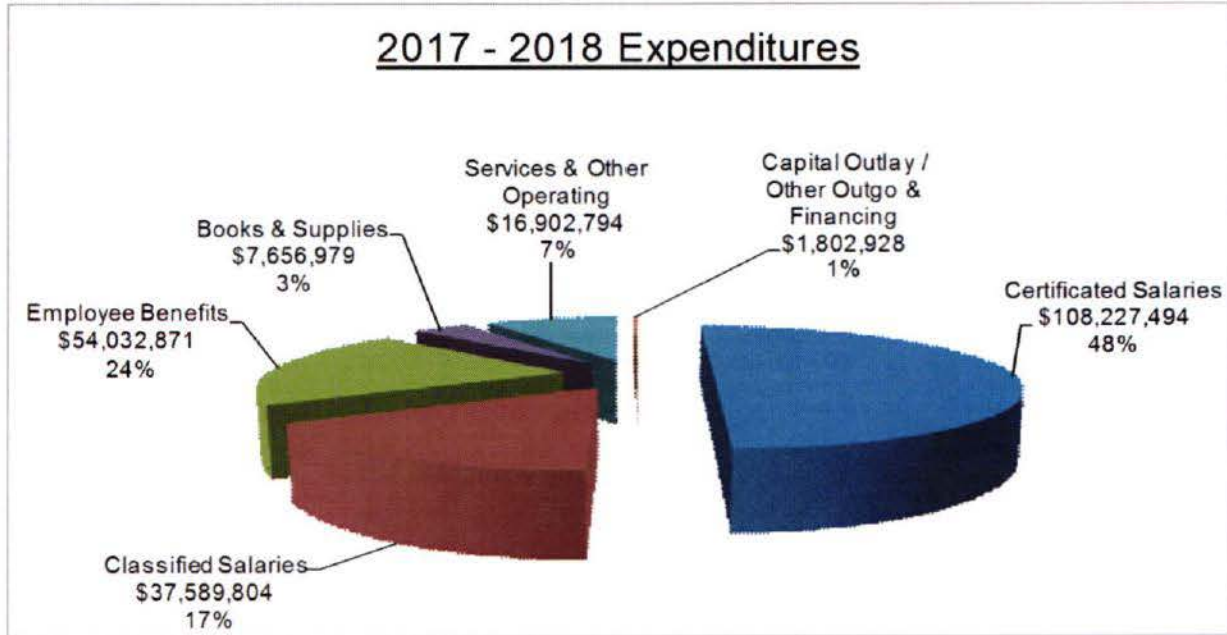
The 2017-2018 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
 - 0 growth certificated FTE towards achieving Grade Span Adjustment progress as required by LCFF funding
 - 3 growth certificated FTE Special Education
 - Maintain 4.425 certificated management FTE—Grant funding expired
 - Classified FTEs maintained at prior year levels
- Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 12.58% to 14.43%
 - Projected increase equal to \$1.9M
 - PERS Rate increase of 1.612% from 13.888% to 15.50%
 - Projected increase equal to \$0.6M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2016-2017 rates
 - Certificated total statutory benefit rate equal to 18.53%
 - Classified total statutory benefit rate equal to 25.8%
 - Health and welfare cap at \$9,275 per FTE
- Step and Column
 - All certificated employees \$1,918,815 plus statutory benefits of \$355,556 for a total of \$2,274,371
 - All classified employees \$408,616 plus statutory benefits of \$105,423 for a total of \$514,039
- Salary and benefit projections of \$199,850,169 are equal to 88.35% of total expenditures
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year
- Other expenditure adjustments include: utilities, insurance, contract fees and removal of annual debt service for expired SERP
- Other outgo including long-term debt has been included at \$868,959
- Indirect costs from other funds are projected at <\$520,110>
- Local Control Accountability Plan
 - Expenditures have been increased by \$600,173 to reflect MVUSD's Local Control Accountability Plan
 - Minimum Proportionality Calculations

Total 2017-2018 expenditures are projected at \$226,212,870. This is a 1.86% increase over projected 2016-2017 expenditures.

2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

EXPENDITURES—CONTINUED



CONTRIBUTIONS TO PROGRAMS

- Contribution of \$6,790,000 to the Ongoing Major Maintenance Account equal to 3% of General Fund projected expenditures
- Special education encroachment is projected at \$23,550,016
- Transportation encroachment is projected at \$3,525,587

FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2017-2018 projected ending balance.

2017-2018 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$28,862,179	\$3,126,549	\$31,988,728
Nonspendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$3,126,549	\$3,126,549
Assigned	\$7,269,901	\$0	\$7,269,901
Unassigned Reserve for Economic Uncertainties 3%	\$6,786,386	\$0	\$6,786,386
Unassigned/Unappropriated	\$14,790,892	\$0	\$14,790,892

The 2016-2017 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

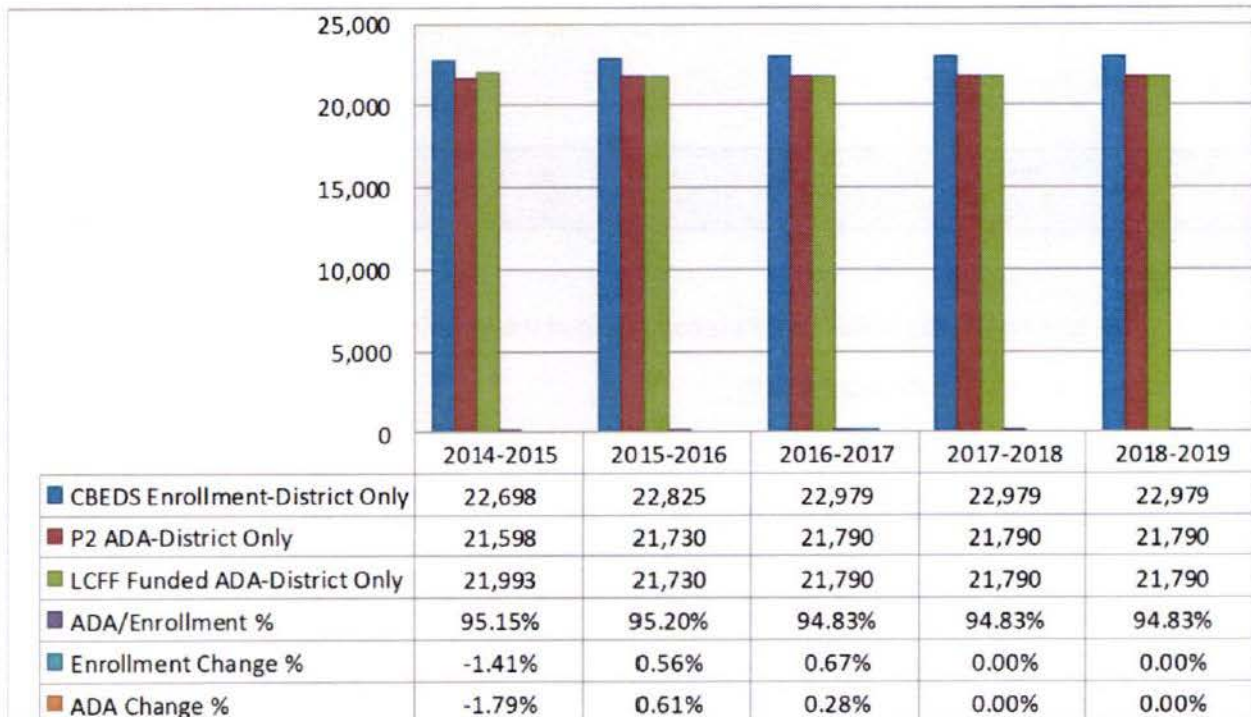
2018-2019 MULTI-YEAR PROJECTION First Interim Budget Assumptions

LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE

Fiscal Year 2018-2019 is the sixth year of the eight year Local Control Funding Formula phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- Department of Finance GAP funding as of July 2016—40.36%
- Cost of Living Adjustment 2.42%
- District Projected Enrollment 22,979—0% Growth
- District Projected P2 ADA 21,790—0% Growth
- LCFF Funded ADA 21,799
 - Includes 9 ADA County Programs
 - Budget includes transfer ADA costs to Riverside County Office of Education for county programs
- District Unduplicated Pupil Count three year rolling average 33.74%

Historical Enrollment and P2 Average Daily Attendance



2018-2019 MULTI-YEAR PROJECTION First Interim Budget Assumptions

LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE – CONTINUED

Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,335	\$7,445	\$7,666	\$8,883	
Grade Span Adjustment	\$763			\$231	
Supplemental Add-On at 33.96% - 3 Year Average Unduplicated Pupil Count	\$546	\$502	\$517	\$615	
Funded ADA including County Programs ADA	5,561.69	4,770.01	3,443.38	8,024.39	21,799.47
LCFF Grade Level Funding	\$48,077,768	\$37,909,123	\$28,178,217	\$78,069,391	\$192,234,499
Transportation Funding					\$88,659
2018-2019 LCFF Target Funding					\$192,323,158
LCFF Floor					\$185,125,036
LCFF Funding Gap					\$7,198,122
40.36% Funding Gap					\$2,905,162
2018-2019 LCFF Funding					\$188,030,198

LCFF funding totaling \$188,030,198 is comprised of the following sources:

- State Aid \$109,818,910
- Property Taxes \$47,523,259
- Education Protection Act \$30,688,029

2018-2019 MULTI-YEAR PROJECTION First Interim Budget Assumptions

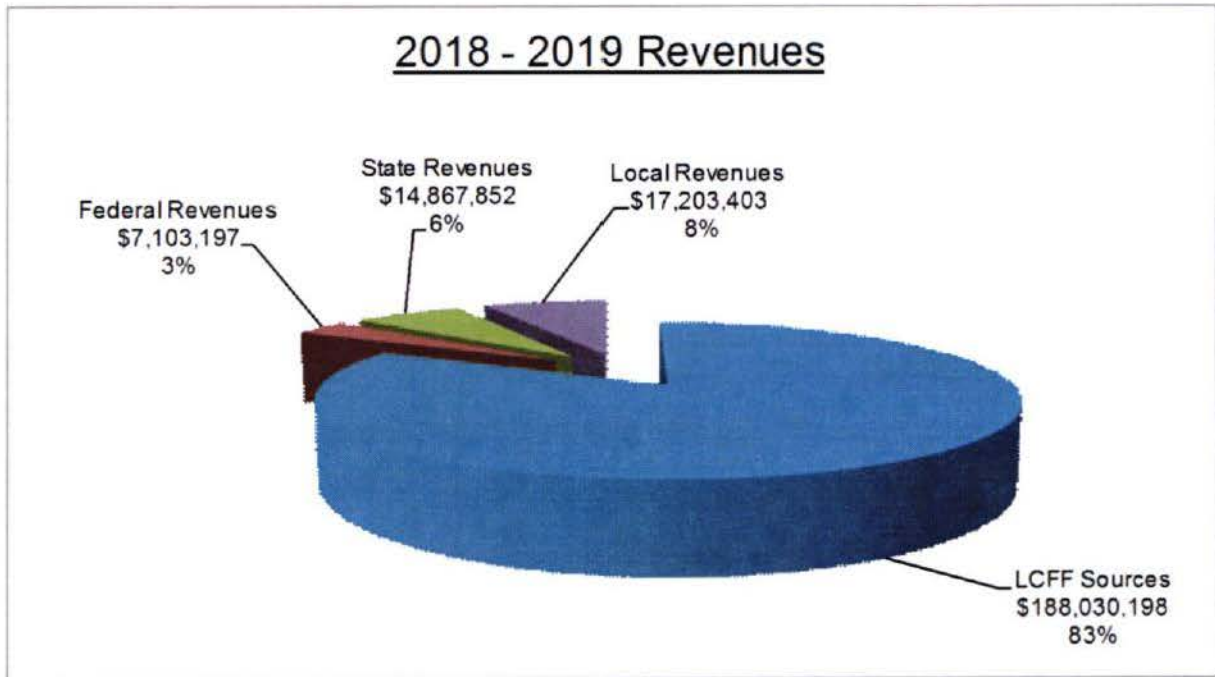
REVENUES

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment. Federal revenues assume receipt of Medi-Cal Administrative Activities equal to \$200,000. Other Federal Revenues include NCLB Title I, II, III and Special Education Grants.

State Lottery revenues have been budgeted at \$140 per 2017-2018 ADA projections equal to \$3,173,070. Lottery instructional materials revenues have been included at \$41 per 2017-2018 projected ADA equal to \$933,078. Mandated Cost Block Grant funds are budgeted at \$840,503 equal to prior year funding levels of \$28 per K-8 ADA and \$56 per 9-12 ADA.

Local revenues for AB602 special education funding have been estimated using 2018-2019 ADA projections and COLA adjustment. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees donations and nonresident student fees.

Total 2018-2019 revenues are projected at \$227,204,650. This is a 1.24% increase over 2017-2018 projected revenues.



2018-2019 MULTI-YEAR PROJECTION

First Interim Budget Assumptions

EXPENDITURES

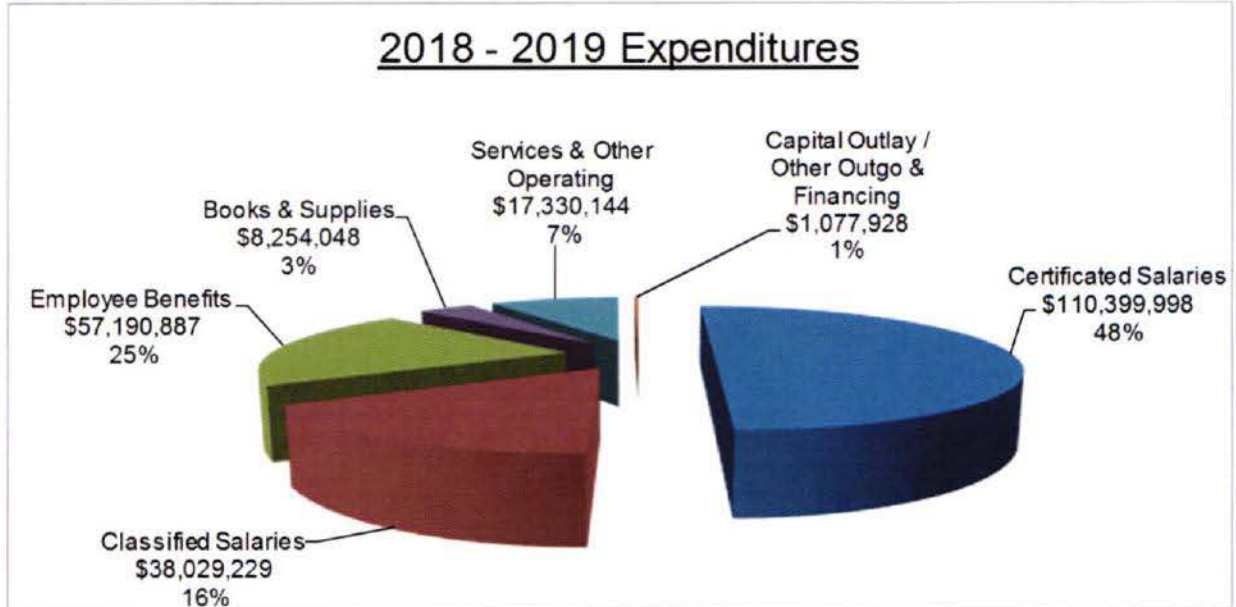
The 2018-2019 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
 - 0 growth certificated FTE towards achieving Grade Span Adjustment progress as required by LCFF funding
 - 3 growth certificated FTE Special Education
 - Classified FTEs maintained at prior year levels
- Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 14.43% to 16.28%
 - Projected increase equal to \$2.0M
 - PERS Rate increase of 1.60% from 15.50% to 17.10%
 - Projected increase equal to \$0.6M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2016-2017 and 2017-2018 rates
 - Certificated total statutory benefit rate equal to 20.38%
 - Classified total statutory benefit rate equal to 27.40%
 - Health and welfare cap at \$9,275 per FTE
- Step and Column
 - All certificated employees \$1,959,994 plus statutory benefits of \$399,447 for a total of \$2,359,441
 - All classified employees \$439,425 plus statutory benefits of \$120,402 for a total of \$559,827
- Salary and benefit projections of \$205,620,114 are equal to 88.85% of total expenditures
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year
- Other expenditure adjustments include: utilities, insurance and contract fees
- Other outgo including long-term debt has been included at \$868,959
- Indirect costs from other funds are projected at <\$520,110>
- Local Control Accountability Plan
 - Expenditures have been increased by \$111,120 to reflect MVUSD's Local Control Accountability Plan
 - Minimum Proportionality Calculations

Total 2018-2019 expenditures are projected at \$231,419,366. This is a 2.30% increase over projected 2017-2018 expenditures.

2018-2019 MULTI-YEAR PROJECTION First Interim Budget Assumptions

EXPENDITURES—CONTINUED



CONTRIBUTIONS TO PROGRAMS

- Contribution of \$6,950,000 to the Ongoing Major Maintenance Account equal to 3% of General Fund projected expenditures
- Special education encroachment is projected at \$24,691,990
- Transportation encroachment is projected at \$3,628,802

FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2018-2019 projected ending balance.

2018-2019 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$23,452,968	\$4,321,044	\$27,774,012
Nonspendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$4,321,044	\$4,321,044
Assigned	\$3,495,124	\$0	\$3,495,124
Unassigned Reserve for Economic Uncertainties 3%	\$6,942,581	\$0	\$6,942,581
Unassigned/Unappropriated	\$13,000,263	\$0	\$13,000,263

The 2016-2017 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	177,881,187.00	4.07%	185,125,055.00	1.57%	188,030,198.00
2. Federal Revenues	8100-8299	7,975,425.00	-10.94%	7,103,197.00	0.00%	7,103,197.00
3. Other State Revenues	8300-8599	20,219,681.00	-24.76%	15,214,235.00	-2.28%	14,867,852.00
4. Other Local Revenues	8600-8799	17,246,275.00	-1.61%	16,969,319.00	1.38%	17,203,403.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		223,322,568.00	0.49%	224,411,806.00	1.24%	227,204,650.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,635,040.00		108,227,494.00
b. Step & Column Adjustment				1,918,815.00		1,959,994.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(326,361.00)		212,510.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,635,040.00	1.49%	108,227,494.00	2.01%	110,399,998.00
2. Classified Salaries						
a. Base Salaries				36,910,946.00		37,589,804.00
b. Step & Column Adjustment				408,616.00		439,425.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				270,242.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,910,946.00	1.84%	37,589,804.00	1.17%	38,029,229.00
3. Employee Benefits	3000-3999	50,609,951.00	6.76%	54,032,871.00	5.84%	57,190,887.00
4. Books and Supplies	4000-4999	9,131,116.00	-16.14%	7,656,979.00	-3.43%	7,394,180.00
5. Services and Other Operating Expenditures	5000-5999	17,191,208.00	-1.68%	16,902,794.00	2.53%	17,330,144.00
6. Capital Outlay	6000-6999	1,249,542.00	16.37%	1,454,079.00	-50.07%	726,079.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	868,959.00	0.00%	868,959.00	0.00%	868,959.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(520,110.00)	0.00%	(520,110.00)	0.00%	(520,110.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		222,076,652.00	1.86%	226,212,870.00	2.30%	231,419,366.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,245,916.00		(1,801,064.00)		(4,214,716.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,543,876.00		33,789,792.00		31,988,728.00
2. Ending Fund Balance (Sum lines C and D1)		33,789,792.00		31,988,728.00		27,774,012.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	3,171,077.98		3,126,549.35		4,321,044.35
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,450,525.00		7,269,901.00		3,495,124.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,662,300.00		6,786,386.00		6,942,581.00
2. Unassigned/Unappropriated	9790	12,490,889.02		14,790,891.65		13,000,262.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,789,792.00		31,988,728.00		27,774,012.00

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 (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,662,300.00		6,786,386.00		6,942,581.00
c. Unassigned/Unappropriated	9790	12,490,889.65		14,790,891.65		13,000,262.65
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.63)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		19,153,189.02		21,577,277.65		19,942,843.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.62%		9.54%		8.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		21,789.60		21,789.60		21,789.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		222,076,652.00		226,212,870.00		231,419,366.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		222,076,652.00		226,212,870.00		231,419,366.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,662,299.56		6,786,386.10		6,942,580.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,662,299.56		6,786,386.10		6,942,580.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	177,881,187.00	4.07%	185,125,055.00	1.57%	188,030,198.00
2. Federal Revenues	8100-8299	230,000.00	0.00%	230,000.00	0.00%	230,000.00
3. Other State Revenues	8300-8599	8,764,726.00	-54.06%	4,026,623.00	-3.32%	4,013,573.00
4. Other Local Revenues	8600-8799	4,784,712.00	-0.06%	4,781,869.00	-1.05%	4,731,869.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,899,304.00)	8.83%	(30,364,084.00)	5.33%	(31,982,735.00)
6. Total (Sum lines A1 thru A5c)		163,761,321.00	0.02%	163,799,463.00	0.75%	165,022,905.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,229,356.00		89,080,899.00
b. Step & Column Adjustment				1,565,865.00		1,595,773.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				285,678.00		(12,490.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,229,356.00	2.12%	89,080,899.00	1.78%	90,664,182.00
2. Classified Salaries						
a. Base Salaries				22,873,015.00		23,418,873.00
b. Step & Column Adjustment				255,517.00		284,643.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				290,341.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,873,015.00	2.39%	23,418,873.00	1.22%	23,703,516.00
3. Employee Benefits	3000-3999	32,339,450.00	7.76%	34,848,569.00	6.94%	37,268,519.00
4. Books and Supplies	4000-4999	6,333,928.00	-11.24%	5,621,821.00	4.02%	5,847,541.00
5. Services and Other Operating Expenditures	5000-5999	12,132,221.00	1.75%	12,344,276.00	2.94%	12,706,797.00
6. Capital Outlay	6000-6999	317,756.00	-39.44%	192,421.00	0.00%	192,421.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	758,959.00	0.00%	758,959.00	0.00%	758,959.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(756,418.00)	-6.16%	(709,819.00)	0.00%	(709,819.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		161,228,267.00	2.68%	165,555,999.00	2.95%	170,432,116.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		2,533,054.00		(1,756,536.00)		(5,409,211.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,085,660.65		30,618,714.65		28,862,178.65
2. Ending Fund Balance (Sum lines C and D1)		30,618,714.65		28,862,178.65		23,452,967.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,450,525.00		7,269,901.00		3,495,124.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,662,300.00		6,786,386.00		6,942,581.00
2. Unassigned/Unappropriated	9790	12,490,889.65		14,790,891.65		13,000,262.65
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		30,618,714.65		28,862,178.65		23,452,967.65

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						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,662,300.00		6,786,386.00		6,942,581.00
c. Unassigned/Unappropriated	9790	12,490,889.65		14,790,891.65		13,000,262.65
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		19,153,189.65		21,577,277.65		19,942,843.65
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.						
2017-2018 First Interim Multi-Year Projections include the following adjustments: Line B1d budget adjustments due to the expiration of grant funded FTEs and adjustments to LCAP plan, Line B2d increases for late start and/or vacant positions from July1st thru October 31st.						
2018-2019 First Interim Multi-Year Projections include the following adjustments: Line B1d 3 adjustments to LCAP plan.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,745,425.00	-11.26%	6,873,197.00	0.00%	6,873,197.00
3. Other State Revenues	8300-8599	11,454,955.00	-2.33%	11,187,612.00	-2.98%	10,854,279.00
4. Other Local Revenues	8600-8799	12,461,563.00	-2.20%	12,187,450.00	2.33%	12,471,534.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,899,304.00	8.83%	30,364,084.00	5.33%	31,982,735.00
6. Total (Sum lines A1 thru A5c)		59,561,247.00	1.76%	60,612,343.00	2.59%	62,181,745.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,405,684.00		19,146,595.00
b. Step & Column Adjustment				352,950.00		364,221.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(612,039.00)		225,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,405,684.00	-1.34%	19,146,595.00	3.08%	19,735,816.00
2. Classified Salaries						
a. Base Salaries				14,037,931.00		14,170,931.00
b. Step & Column Adjustment				153,099.00		154,782.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,099.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,037,931.00	0.95%	14,170,931.00	1.09%	14,325,713.00
3. Employee Benefits	3000-3999	18,270,501.00	5.00%	19,184,302.00	3.85%	19,922,368.00
4. Books and Supplies	4000-4999	2,797,188.00	-27.24%	2,035,158.00	-24.00%	1,546,639.00
5. Services and Other Operating Expenditures	5000-5999	5,058,987.00	-9.89%	4,558,518.00	1.42%	4,623,347.00
6. Capital Outlay	6000-6999	931,786.00	35.40%	1,261,658.00	-57.70%	533,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	236,308.00	-19.72%	189,709.00	0.00%	189,709.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		60,848,385.00	-0.31%	60,656,871.00	0.54%	60,987,250.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,287,138.00)		(44,528.00)		1,194,495.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,458,215.35		3,171,077.35		3,126,549.35
2. Ending Fund Balance (Sum lines C and D1)		3,171,077.35		3,126,549.35		4,321,044.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,171,077.98		3,126,549.35		4,321,044.35
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.63)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,171,077.35		3,126,549.35		4,321,044.35

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						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

2017-2018 First Interim Multi-Year Projections include the following adjustments: Line B1d growth FTEs in Special Education and budget reductions due to the expiration of grants and one-time carryover funds. 2018-2019 First Interim Multi-Year Projections include the following adjustments: Line B1d growth FTEs in Special Education.



CRITERIA AND STANDARDS REVIEW

2016 - 2017
First Interim

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)	District Regular	21,729.60		
	Charter School	0.00		
	Total ADA	21,729.60	21,789.60	0.3%
1st Subsequent Year (2017-18)	District Regular	21,729.60		
	Charter School	0.00		
	Total ADA	21,729.60	21,789.60	0.3%
2nd Subsequent Year (2018-19)	District Regular	21,729.60		
	Charter School	0.00		
	Total ADA	21,729.60	21,789.60	0.3%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	22,825	22,979		
Charter School		0		
Total Enrollment	22,825	22,979	0.7%	Met
1st Subsequent Year (2017-18)				
District Regular	22,825	22,979		
Charter School		0		
Total Enrollment	22,825	22,979	0.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	22,825	22,979		
Charter School		0		
Total Enrollment	22,825	22,979	0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	21,992	23,023	95.5%
Second Prior Year (2014-15)			
District Regular	21,599	22,698	
Charter School			
Total ADA/Enrollment	21,599	22,698	95.2%
First Prior Year (2015-16)			
District Regular	21,730	22,825	
Charter School	0		
Total ADA/Enrollment	21,730	22,825	95.2%
		Historical Average Ratio:	95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	21,790	22,979		
Charter School	0	0		
Total ADA/Enrollment	21,790	22,979	94.8%	Met
1st Subsequent Year (2017-18)				
District Regular	21,790	22,979		
Charter School	0	0		
Total ADA/Enrollment	21,790	22,979	94.8%	Met
2nd Subsequent Year (2018-19)				
District Regular	21,790	22,979		
Charter School	0	0		
Total ADA/Enrollment	21,790	22,979	94.8%	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)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	177,502,685.00		
1st Subsequent Year (2017-18)	184,768,706.00	185,125,055.00	0.2%	Met
2nd Subsequent Year (2018-19)	187,697,159.00	187,946,866.00	0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	114,651,669.67	128,721,749.89	89.1%
Second Prior Year (2014-15)	124,896,497.83	140,389,680.11	89.0%
First Prior Year (2015-16)	133,349,494.41	147,811,095.09	90.2%
	Historical Average Ratio:		89.4%

	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%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.4% to 92.4%	86.4% to 92.4%	84.4% to 94.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	142,441,821.00	161,228,267.00	88.3%	Met
1st Subsequent Year (2017-18)	147,348,341.00	165,555,999.00	89.0%	Met
2nd Subsequent Year (2018-19)	151,636,217.00	170,432,116.00	89.0%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2016-17)	7,368,341.00	7,975,425.00	8.2%	Yes
1st Subsequent Year (2017-18)	7,072,523.00	7,103,197.00	0.4%	No
2nd Subsequent Year (2018-19)	7,220,174.00	7,103,197.00	-1.6%	No

Explanation:
(required if Yes)

Federal revenues include an increase for carryover funds and new grants.

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

Current Year (2016-17)	20,144,568.00	20,219,681.00	0.4%	No
1st Subsequent Year (2017-18)	14,507,642.00	15,214,235.00	4.9%	No
2nd Subsequent Year (2018-19)	14,507,642.00	14,867,852.00	2.5%	No

Explanation:
(required if Yes)

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

Current Year (2016-17)	16,633,543.00	17,246,275.00	3.7%	No
1st Subsequent Year (2017-18)	16,415,229.00	16,969,319.00	3.4%	No
2nd Subsequent Year (2018-19)	16,695,945.00	17,203,403.00	3.0%	No

Explanation:
(required if Yes)

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

Current Year (2016-17)	7,440,244.00	9,131,116.00	22.7%	Yes
1st Subsequent Year (2017-18)	8,052,391.00	7,656,979.00	-4.9%	No
2nd Subsequent Year (2018-19)	8,254,048.00	7,394,180.00	-10.4%	Yes

Explanation:
(required if Yes)

2016-2017 Books and supplies include increases for one-time carryover funds. 2018-2019 changes are due to the expiration of grants.

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

Current Year (2016-17)	18,408,922.00	17,191,208.00	-6.6%	Yes
1st Subsequent Year (2017-18)	18,205,543.00	16,902,794.00	-7.2%	Yes
2nd Subsequent Year (2018-19)	18,079,770.00	17,330,144.00	-4.1%	No

Explanation:
(required if Yes)

2016-2017 and 2017-2018 reflect a change in accounting codes for payments to supplemental employee retirement programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	44,146,452.00	45,441,381.00	2.9%	Met
1st Subsequent Year (2017-18)	37,995,394.00	39,286,751.00	3.4%	Met
2nd Subsequent Year (2018-19)	38,423,761.00	39,174,452.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	25,849,166.00	26,322,324.00	1.8%	Met
1st Subsequent Year (2017-18)	26,257,934.00	24,559,773.00	-6.5%	Not Met
2nd Subsequent Year (2018-19)	26,333,818.00	24,724,324.00	-6.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

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

Explanation:

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

2016-2017 Books and supplies include increases for one-time carryover funds. 2018-2019 changes are due to the expiration of grants.

Explanation:

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

2016-2017 and 2017-2018 reflect a change in accounting codes for payments to supplemental employee retirement programs.

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	3,579,870.36	5,600,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		6,100,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.6%	9.5%	8.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	3.2%	2.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	2,533,054.00	161,228,267.00	N/A	Met
1st Subsequent Year (2017-18)	(1,756,536.00)	165,555,999.00	1.1%	Met
2nd Subsequent Year (2018-19)	(5,409,211.00)	170,432,116.00	3.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending includes expenditures from the one-time mandate revenues from 2015-2016 and 2016-2017. District will continue to monitor MYP deficit spending impacts and make budget adjustments are necessary to balance the unrestricted budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2016-17)		33,789,792.00	Met
1st Subsequent Year (2017-18)		31,988,728.00	Met
2nd Subsequent Year (2018-19)		27,774,012.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)		31,164,367.00	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	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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.

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.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	21,790	21,790	
District's Reserve Standard Percentage Level:	3%	3%	5%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	222,076,652.00	226,212,870.00	231,419,366.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	222,076,652.00	226,212,870.00	231,419,366.00
4. Reserve Standard Percentage Level	3%	3%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,662,299.56	6,786,386.10	11,570,968.30
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,662,299.56	6,786,386.10	11,570,968.30

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,662,300.00	6,786,386.00	6,942,581.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,490,889.65	14,790,891.65	13,000,262.65
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)	(0.63)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	19,153,189.02	21,577,277.65	19,942,843.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.62%	9.54%	8.62%
District's Reserve Standard (Section 10B, Line 7):	6,662,299.56	6,786,386.10	11,570,968.30
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(28,310,092.00)	(27,899,304.00)	-1.5%	(410,788.00)	Met
1st Subsequent Year (2017-18)	(29,771,974.00)	(30,364,084.00)	2.0%	592,110.00	Met
2nd Subsequent Year (2018-19)	(31,206,488.00)	(31,982,735.00)	2.5%	776,247.00	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	12-8673	12-7439	239,652
Certificates of Participation	12	03-8011	03-7438/7439	5,930,000
General Obligation Bonds	28	51-85XX/86XX	51-7433/7434	210,714,652
Supp Early Retirement Program	4	03-8011	03-5800	6,677,335
State School Building Loans	-	-	-	-
Compensated Absences	1	03-8011	2XXX-3XXX	514,571

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Certificates of Participation	26	CFD Levy Special Tax Fund		14,300,000
TOTAL:				238,376,210

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	59,914	59,913	59,913	59,912
Certificates of Participation	609,763	606,135	606,990	607,414
General Obligation Bonds	13,936,063	12,236,960	11,527,374	10,996,484
Supp Early Retirement Program	2,216,965	2,155,636	1,507,233	1,507,233
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Certificates of Participation	822,250	822,250	822,250	822,250
Total Annual Payments:	17,644,955	15,880,894	14,523,760	13,993,293
Has total annual payment increased over prior year (2015-16)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	8,681,046.00	8,681,046.00
b. OPEB unfunded actuarial accrued liability (UAAL)	8,681,046.00	8,681,046.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation:	Feb 01, 2015	Feb 01, 2015

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	1,158,863.00	1,158,863.00
1st Subsequent Year (2017-18)	1,158,863.00	1,158,863.00
2nd Subsequent Year (2018-19)	1,158,863.00	1,158,863.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	567,570.00	567,570.00
1st Subsequent Year (2017-18)	567,570.00	567,570.00
2nd Subsequent Year (2018-19)	567,570.00	567,570.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	567,570.00	567,570.00
1st Subsequent Year (2017-18)	567,570.00	567,570.00
2nd Subsequent Year (2018-19)	567,570.00	567,570.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	133	131
1st Subsequent Year (2017-18)	133	131
2nd Subsequent Year (2018-19)	133	131

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	993.2	1,018.6	1,021.6	1,024.6

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year (may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,024,734		
	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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	7,652,092	7,679,917	7,707,742
3. Percent of H&W cost paid by employer	\$9,275 FTE Cap	\$9,275 FTE Cap	\$9,275 FTE Cap
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,968,857	1,990,075	2,064,511
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	751.5	770.2	770.2	770.2

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
4,584,567	4,584,567	4,584,567
\$9,275 FTE Cap	\$9,275 FTE Cap	\$9,275 FTE Cap
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
419,515	426,652	464,657
0.0%	0.0%	0.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	139.1	147.5	147.5	147.5

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (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?	No	No	No
2. Total cost of H&W benefits	1,165,530	1,165,530	1,165,530
3. Percent of H&W cost paid by employer	\$9,275 FTE Cap	\$9,275 FTE Cap	\$9,275 FTE Cap
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	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	368,730	371,683	390,101
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	86,436	86,436	86,436
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



ADULT EDUCATION FUND

2016 - 2017
First Interim

ADULT EDUCATION

2016-2017 First Interim Budget Assumptions

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED) and Hiset program. This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

REVENUES

Beginning with the 2015-2016 fiscal year, the state implemented a new funding model titled the Adult Education Block Grant. Funding is based on 2012-2013 Adult Education expenditures equal to \$220,008.

Beginning with the 2015-2016 fiscal year, Murrieta Valley Adult Education entered into an agreement with Mt. San Jacinto Community College for AB104 Adult Education Block Grant funding. 2016-2017 First Interim funding is projected at \$87,617. Total state revenues are equal to \$307,625.

Federal revenues are based on the 2016-2017 final grant awards. 2016-2017 Federal funding is projected at \$133,522. Grant awards allocations are based on pay points.

Local revenues are projected at \$295,445 and include online classes offered to the public, summer camps programs, interest earnings and childcare fees for parents attending classes.

State funding is equal to 42% of total revenues. Federal funding is equal to 18% of total revenues. Local revenue funding is equal to 40% of total revenues. Total revenues are projected at \$736,592.

EXPENDITURES

State and local revenues are used to cover the costs associated with the Adult Ed GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

As allowable, the indirect cost rate for the Adult Education unrestricted program is 4.93%.

Salary and benefits account for 71% of total expenditures. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 29% of total expenditures.

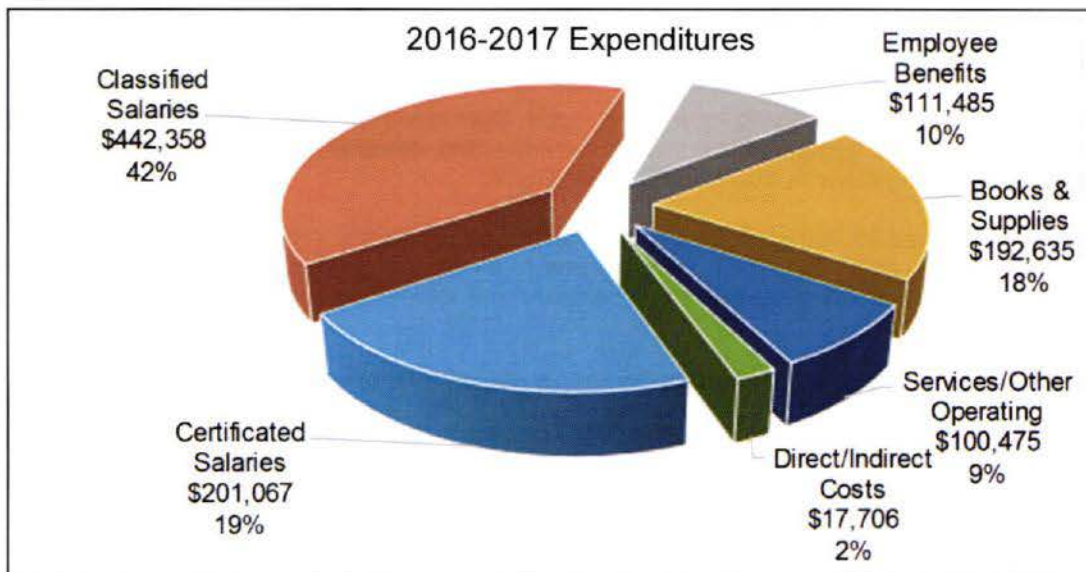
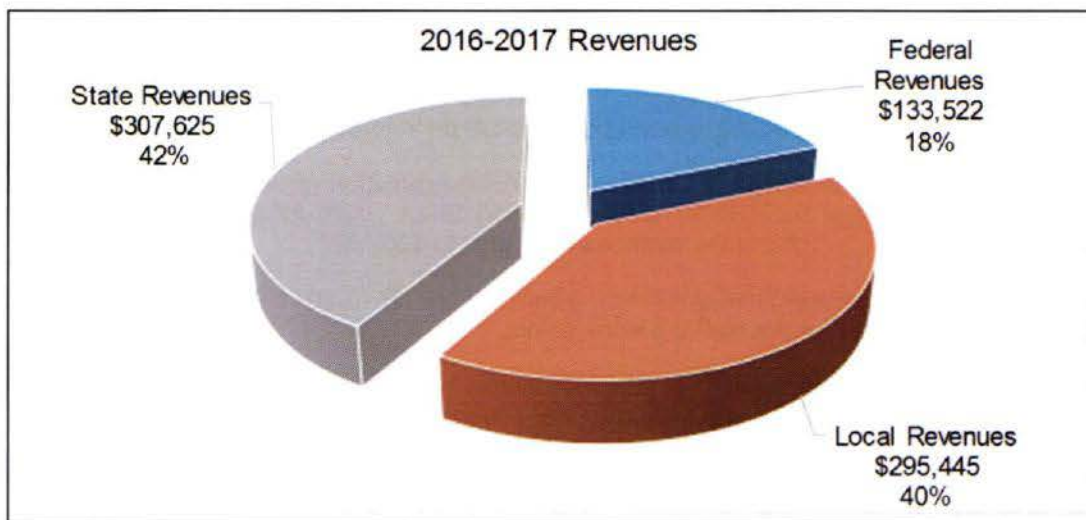
ADULT EDUCATION

2016-2017 First Interim Budget Assumptions

2016-2017 First Interim budget includes 3.41 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 24.188% for classified and 16.680% for certificated positions. Non-PERS employees are subject to an extra 5% pay differential. There is (1) non-PERS employee included in budget.

Description	2016-2017 First Interim Budget
Certificated	.40
Classified	3.01
Total FTE's	3.41

Breakdown of 2016-2017 First Interim Budget.



The Adult Education Fund is deficit spending (329,134) due to carryover funds in summer camp program and does project positive ending fund balance of \$25,661 for the 2016-2017 fiscal year.

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	142,436.00	142,436.00	0.00	133,522.00	(8,914.00)	-6.3%
3) Other State Revenue		8300-8599	230,008.00	230,008.00	76,906.25	307,625.00	77,617.00	33.7%
4) Other Local Revenue		8600-8799	312,445.00	312,445.00	69,722.13	295,445.00	(17,000.00)	-5.4%
5) TOTAL, REVENUES			684,889.00	684,889.00	146,628.38	736,592.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	197,438.00	197,438.00	31,179.36	201,067.00	(3,629.00)	-1.8%
2) Classified Salaries		2000-2999	298,051.00	447,358.00	185,224.02	442,358.00	5,000.00	1.1%
3) Employee Benefits		3000-3999	91,306.00	111,405.00	38,193.37	111,485.00	(80.00)	-0.1%
4) Books and Supplies		4000-4999	85,703.00	(98,829.00)	22,493.39	192,635.00	(291,464.00)	294.9%
5) Services and Other Operating Expenditures		5000-5999	60,246.00	75,372.00	12,640.17	100,475.00	(25,103.00)	-33.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,598.00	12,598.00	0.00	17,706.00	(5,108.00)	-40.5%
9) TOTAL, EXPENDITURES			745,342.00	745,342.00	289,730.31	1,065,726.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(60,453.00)	(60,453.00)	(143,101.93)	(329,134.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,453.00)	(60,453.00)	(143,101.93)	(329,134.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	282,494.00	354,795.04		354,795.04	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			282,494.00	354,795.04		354,795.04		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,494.00	354,795.04		354,795.04		
2) Ending Balance, June 30 (E + F1e)			222,041.00	294,342.04		25,661.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	15,799.00	12,290.70		4,129.70		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	206,242.00	282,051.34		21,531.34		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	142,436.00	142,436.00	0.00	133,522.00	(8,914.00)	-6.3%
TOTAL, FEDERAL REVENUE			142,436.00	142,436.00	0.00	133,522.00	(8,914.00)	-6.3%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	230,008.00	230,008.00	76,906.25	307,625.00	77,617.00	33.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			230,008.00	230,008.00	76,906.25	307,625.00	77,617.00	33.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	46.14	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	6,000.00	6,000.00	0.00	0.00	(6,000.00)	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	305,845.00	305,845.00	69,675.99	294,845.00	(11,000.00)	-3.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			312,445.00	312,445.00	69,722.13	295,445.00	(17,000.00)	-5.4%
TOTAL, REVENUES			684,889.00	684,889.00	146,628.38	736,592.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	93,860.00	93,860.00	15,270.00	114,739.00	(20,879.00)	-22.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,578.00	103,578.00	15,909.36	86,328.00	17,250.00	16.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			197,438.00	197,438.00	31,179.36	201,067.00	(3,629.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	205,000.00	353,707.00	152,466.90	349,707.00	4,000.00	1.1%
Classified Support Salaries		2200	9,245.00	9,845.00	16,581.96	8,845.00	1,000.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	83,806.00	83,806.00	16,175.16	83,806.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			298,051.00	447,358.00	185,224.02	442,358.00	5,000.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,837.00	34,727.00	14,469.37	35,166.00	(439.00)	-1.3%
PERS		3201-3202	9,907.00	10,178.00	4,007.09	10,178.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	25,665.00	31,769.00	9,103.92	31,414.00	355.00	1.1%
Health and Welfare Benefits		3401-3402	16,674.00	16,674.00	4,879.52	16,674.00	0.00	0.0%
Unemployment Insurance		3501-3502	250.00	335.00	108.33	336.00	(1.00)	-0.3%
Workers' Compensation		3601-3602	13,973.00	17,722.00	5,625.14	17,717.00	5.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,306.00	111,405.00	38,193.37	111,485.00	(80.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	0.00	669.00	331.00	33.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	44,498.00	(139,697.00)	10,042.43	134,363.00	(274,060.00)	196.2%
Noncapitalized Equipment		4400	40,205.00	39,868.00	12,450.96	57,603.00	(17,735.00)	-44.5%
TOTAL, BOOKS AND SUPPLIES			85,703.00	(98,829.00)	22,493.39	192,635.00	(291,464.00)	294.9%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,512.00	7,365.00	1,865.96	3,965.00	3,400.00	46.2%
Dues and Memberships		5300	900.00	45.00	45.00	45.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	650.00	156.80	650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	3.14	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,023.00	52,101.00	6,893.72	82,265.00	(30,164.00)	-57.9%
Communications		5900	9,211.00	15,211.00	3,675.75	13,550.00	1,661.00	10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,246.00	75,372.00	12,640.17	100,475.00	(25,103.00)	-33.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,598.00	12,598.00	0.00	17,706.00	(5,108.00)	-40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,598.00	12,598.00	0.00	17,706.00	(5,108.00)	-40.5%
TOTAL, EXPENDITURES			745,342.00	745,342.00	289,730.31	1,085,726.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
6391	Adult Education Block Grant Program	4,129.70
Total, Restricted Balance		<u>4,129.70</u>



CHILD DEVELOPMENT FUND

2016 - 2017
First Interim

CHILD DEVELOPMENT FUND

2016-2017 First Interim Budget Assumptions

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED), SEED camp for non-school days, Parent Center, State Preschool and Kindergarten Readiness. Family Services has a State Preschool direct contract with California Department of Education that funds programs at Rail Ranch, Avaxat, and Lisa J. Mails Elementary schools. Family Services is subcontractor of Riverside County Office of Education to provide State Preschool at Murrieta, Tovashal, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families the Kindergarten Readiness program. This is a parent pay program for families that exceed State guidelines. Kindergarten Readiness, parent pay, is offered at Cole Canyon, Lisa J. Mails and E. Hale Curran Elementary Schools. Extended day for the Kindergarten Readiness programs is available creating full day programs, one-hundred and eighty days. Family Services preschool programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. All State Preschool and Kindergarten Readiness programs provide comprehensive early learning experiences that prepare children for Kindergarten. Annually, children in the State Preschool and Kindergarten Readiness programs have dental and vision assessments.

Family Services Child Development Center (CDC) established in October, 2007 is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates four full-day, full year State Preschool classrooms at the Child Development Center for two through four year olds. The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are primarily funded through Riverside County Office of Education, Children Services Unit (RCOE-CSU) with California Department of Education General Child Care or California State Preschool Program funds and must qualify based on income and need. However, there are a small percentage of children that are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. The State Preschool staff to child ratio is one adult to eight children. The Child Development Center provides comprehensive early learning experiences, dental and vision assessments and nutrition services.

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. Currently, there are over five hundred students enrolled in the SEED program. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. For the Kindergarten and Transitional Kindergarten children, Kinder Prep and TK Wrap-Up are available when the child is not in Kindergarten and Transitional Kindergarten. Subsidized spaces though RCOE-CSU funded by CDE are available to eligible families at Avaxat and E Hale Curran Elementary Schools' SEED programs.

Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. The Parent Center offers a variety of parenting classes. The Parent Center also provides meeting and support group space to the community.

CHILD DEVELOPMENT FUND

2016-2017 First Interim Budget Assumptions

REVENUES

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based the 2016-2017 information provided by the grantee. 2016-2017 First Interim federal funding is projected at \$461,156.

State Revenues in the Child Development Fund include grants from the California Department of Education and Riverside County Office of Education-Children's Services Unit. 2016-2017 First Interim state funding is projected at \$1,630,158.

Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, Kindergarten Readiness programs and interest earnings. Revenue from these sources is projected at \$1,626,600. 2016-2017 revenues include an improved rate schedule to better meet the needs of parents in the Kindergarten Readiness program.

Other Local revenues are projected at \$119,000 and include parent fees within the center-based and CSPP programs through the Riverside County Office of Education.

Federal and state revenue funding is equal to 55% of total revenues. Local revenue funding is 45% of total revenues. Total revenues are projected at \$3,836,914.

EXPENDITURES

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

Salary and benefits are equal 88% of total expenditures. Other expenditures totaling 12% include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 4.93% is included for both unrestricted and restricted programs. Total expenditures are projected at \$3,787,268.

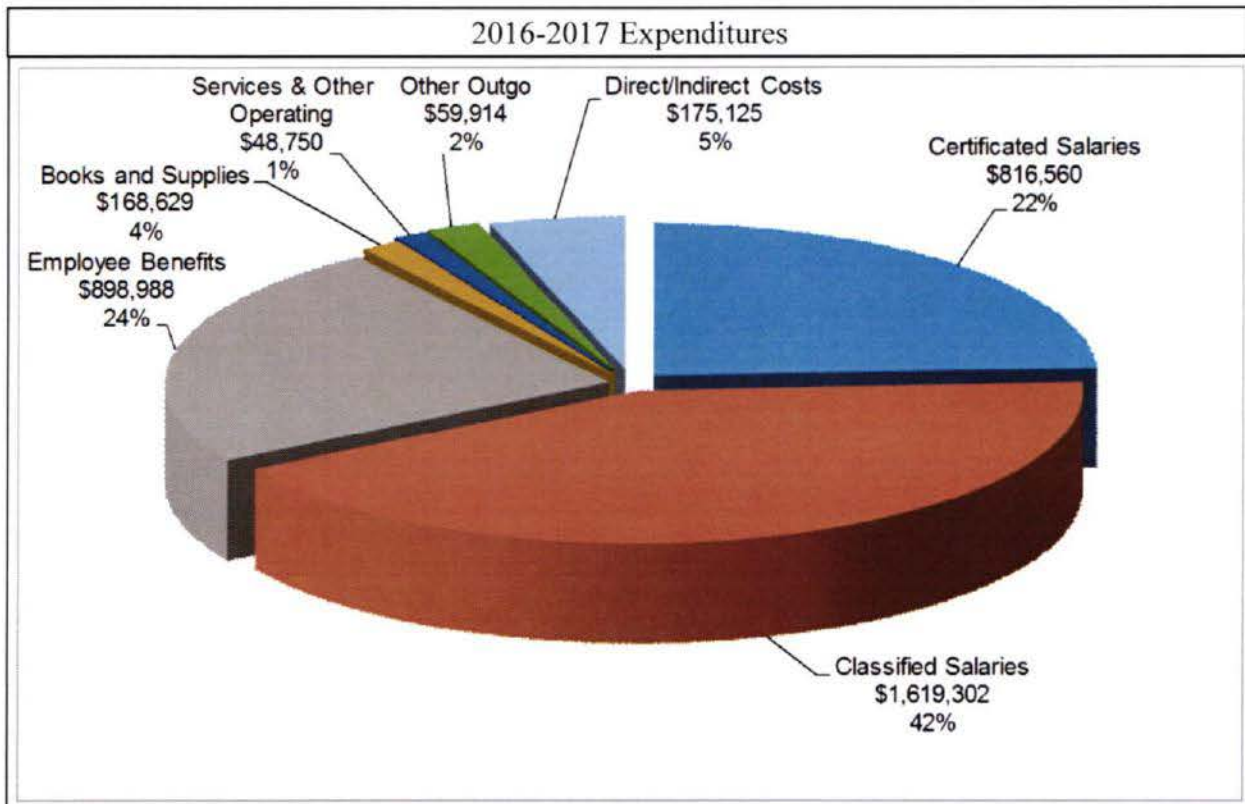
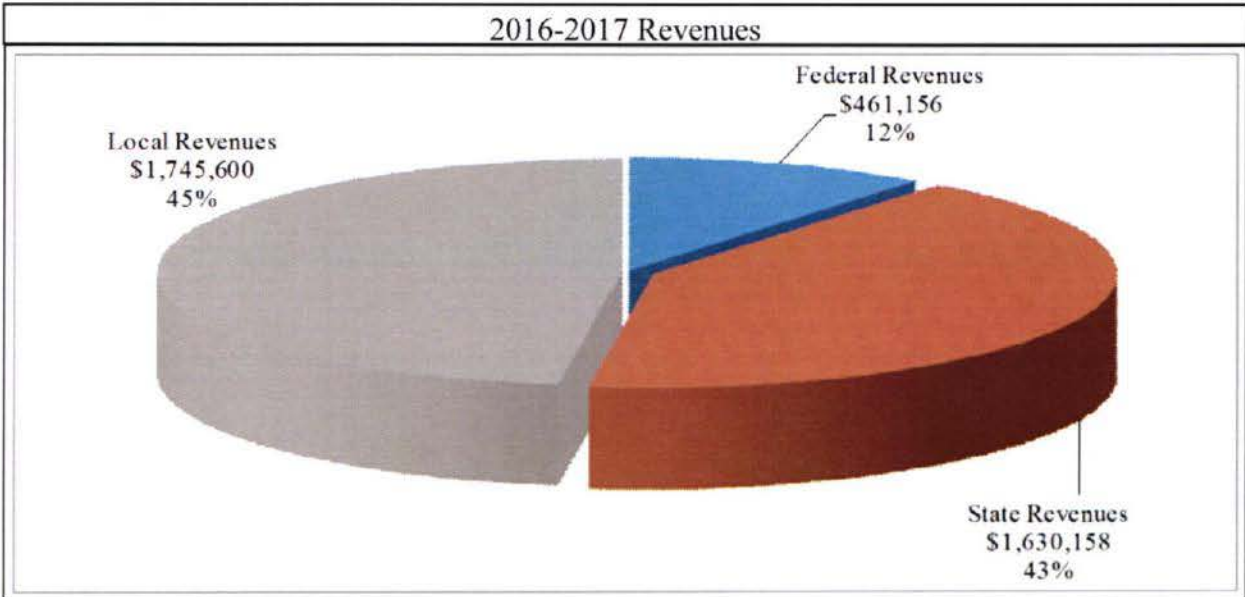
<u>Description</u>	<u>2016-2017 First Interim Budget</u>
Certificated Teachers/Certificated Support	14.00
Classified	46.22
Management/Support	2.45
Total FTE's	62.67

CHILD DEVELOPMENT FUND

2016-2017 First Interim Budget Assumptions

2016-2017 First Interim Budget includes 62.67 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 16.680% for certificated and 24.188% for classified.

Breakdown of 2016-2017 First Interim Budget:



The Child Development Fund projects an ending fund balance of \$273,330 for the 2016-2017 fiscal year.

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	461,156.00	461,156.00	0.00	461,156.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,543,067.00	1,543,067.00	166,621.26	1,630,158.00	87,091.00	5.6%
4) Other Local Revenue		8600-8799	1,571,600.00	1,571,600.00	406,232.03	1,745,800.00	174,000.00	11.1%
5) TOTAL, REVENUES			3,575,823.00	3,575,823.00	572,853.29	3,836,914.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	813,009.00	813,009.00	264,044.16	816,560.00	(3,551.00)	-0.4%
2) Classified Salaries		2000-2999	1,513,312.00	1,513,312.00	487,121.88	1,619,302.00	(105,990.00)	-7.0%
3) Employee Benefits		3000-3999	872,488.00	872,488.00	260,325.12	898,988.00	(26,500.00)	-3.0%
4) Books and Supplies		4000-4999	55,400.00	52,800.00	33,791.84	168,629.00	(115,829.00)	-219.4%
5) Services and Other Operating Expenditures		5000-5999	44,250.00	46,850.00	20,981.80	48,750.00	(1,900.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	162,615.00	162,615.00	0.00	175,125.00	(12,510.00)	-7.7%
9) TOTAL, EXPENDITURES			3,520,988.00	3,520,988.00	1,066,264.80	3,787,268.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			54,835.00	54,835.00	(493,411.51)	49,646.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,835.00	54,835.00	(493,411.51)	49,646.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,221.00	223,683.64		223,683.64	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)			22,221.00	223,683.64		223,683.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,221.00	223,683.64		223,683.64		
2) Ending Balance, June 30 (E + F1e)			77,056.00	278,518.64		273,329.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	77,056.00	278,518.64		273,329.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	461,156.00	461,156.00	0.00	461,156.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			461,156.00	461,156.00	0.00	461,156.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,543,067.00	1,543,067.00	111,770.00	1,560,307.00	17,240.00	1.1%
All Other State Revenue	All Other	8590	0.00	0.00	54,851.26	69,851.00	69,851.00	New
TOTAL, OTHER STATE REVENUE			1,543,067.00	1,543,067.00	166,621.26	1,630,158.00	87,091.00	5.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	72.00	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	1,529,000.00	1,529,000.00	396,426.52	1,703,000.00	174,000.00	11.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	42,000.00	42,000.00	9,733.51	42,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,571,600.00	1,571,600.00	406,232.03	1,745,600.00	174,000.00	11.1%
TOTAL, REVENUES			3,575,823.00	3,575,823.00	572,853.29	3,836,914.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	609,156.00	609,156.00	196,093.48	612,707.00	(3,551.00)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	203,853.00	203,853.00	67,950.68	203,853.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			813,009.00	813,009.00	264,044.16	816,560.00	(3,551.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	572,715.00	572,715.00	174,539.51	635,534.00	(62,819.00)	-11.0%
Classified Support Salaries		2200	718,970.00	718,970.00	237,970.15	762,141.00	(43,171.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,627.00	221,627.00	74,612.22	221,627.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,513,312.00	1,513,312.00	487,121.88	1,619,302.00	(105,990.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,276.00	11,276.00	7,849.07	11,276.00	0.00	0.0%
PERS		3201-3202	306,333.00	306,333.00	89,111.61	320,130.00	(13,797.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	171,582.00	171,582.00	49,602.13	181,381.00	(9,799.00)	-5.7%
Health and Welfare Benefits		3401-3402	305,468.00	305,468.00	91,428.54	305,468.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,163.00	1,163.00	375.69	1,217.00	(54.00)	-4.6%
Workers' Compensation		3601-3602	65,602.00	65,602.00	19,498.85	68,452.00	(2,850.00)	-4.3%
OPEB, Allocated		3701-3702	11,064.00	11,064.00	2,459.23	11,064.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			872,488.00	872,488.00	260,325.12	898,988.00	(26,500.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,500.00	51,530.00	23,887.77	138,108.00	(86,578.00)	-168.0%
Noncapitalized Equipment		4400	2,900.00	1,270.00	9,904.07	30,521.00	(29,251.00)	-2303.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,400.00	52,800.00	33,791.84	168,629.00	(115,829.00)	-219.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,150.00	5,600.00	2,972.56	7,100.00	(1,500.00)	-26.8%
Dues and Memberships		5300	4,250.00	4,250.00	3,388.00	4,250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,850.00	11,540.00	3,576.62	11,540.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,900.00	8,250.00	2,728.60	8,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,800.00	16,910.00	8,316.02	17,310.00	(400.00)	-2.4%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,250.00	46,850.00	20,981.80	48,750.00	(1,900.00)	-4.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	162,615.00	162,615.00	0.00	175,125.00	(12,510.00)	-7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			162,615.00	162,615.00	0.00	175,125.00	(12,510.00)	-7.7%
TOTAL, EXPENDITURES			3,520,988.00	3,520,988.00	1,066,264.80	3,787,268.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>



CAFETERIA FUND

2016 - 2017
First Interim

CAFETERIA SPECIAL REVENUE FUND

2016-2017 First Interim Budget Assumptions

Cafeteria Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as after school snack for elementary and catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 512,180 breakfasts and 1,266,329 lunches, as well as 531,834 a la carte meals during the 2015-2016 fiscal year.

REVENUES

Revenues within the Cafeteria Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days.

Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$3,748,739 and is based on food sales from July 2016 through October 2016

Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,123,430 and is based on food sales from July 2016 through October 2016, current interest rates, cash-flow analysis, historical data, and local revenues.

Federal donated commodities entitlement is projected at \$291,255 and is based on the number of lunches during the 2015-2016 fiscal year.

Approximately 30% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals.

Federal and state reimbursements are 52% of total revenue. Local revenues are 44% of total revenues. Donated food commodities are 4% of revenues. Total revenues are projected at \$7,163,424.

EXPENDITURES

All revenue sources are used to cover total expenditures within the Cafeteria Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 4.92%.

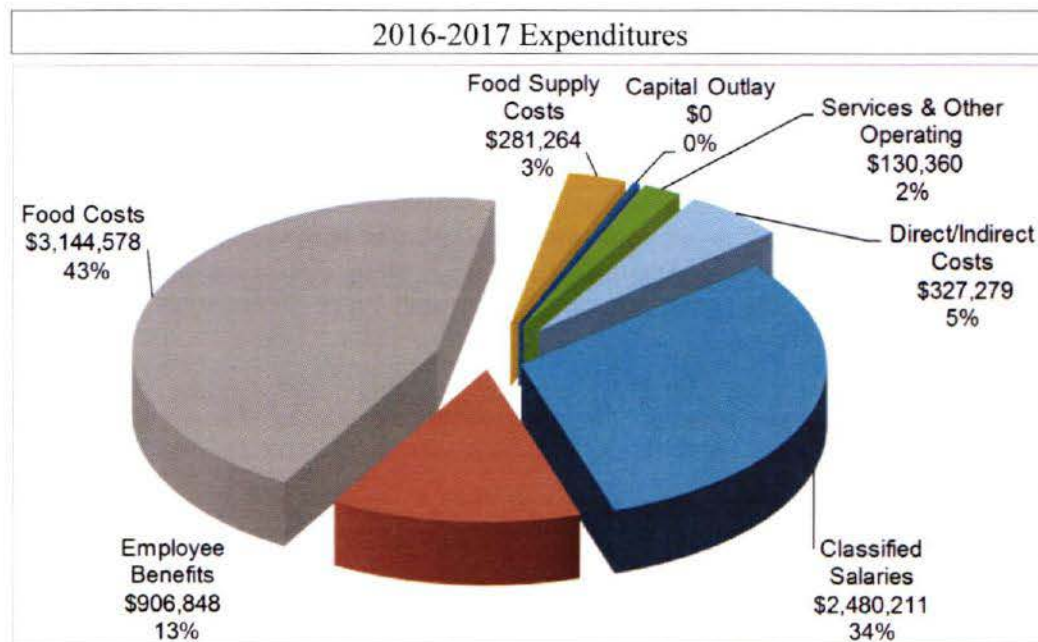
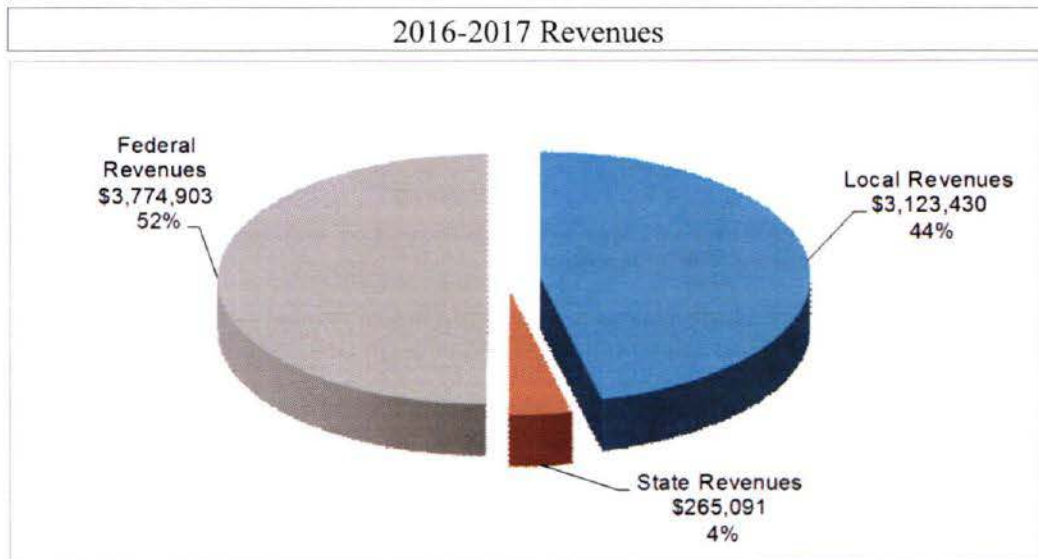
Salary and benefits account for 47% of total expenditures. California food costs, commodities and supplies account for 46% of total expenditures. All other costs account for 7% of total expenditures. Total expenditures are projected at \$7,270,540.

2016-2017 First Interim Budget includes 70.94 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 24.188% for classified positions.

CAFETERIA SPECIAL REVENUE FUND 2016-2017 First Interim Budget Assumptions

<u>Description</u>	<u>2016-2017 First Interim Budget</u>
Classified Management	3.0
Classified	67.94
Total FTE's	70.94

Breakdown of 2016-2017 First Interim Budget:



The Cafeteria Fund does project a positive ending fund balance of \$1,615,360 for the 2016-2017 fiscal year.

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,411,300.00	3,411,300.00	1,247,203.78	3,774,903.00	363,603.00	10.7%
3) Other State Revenue		8300-8599	270,678.00	270,678.00	83,727.23	265,091.00	(5,587.00)	-2.1%
4) Other Local Revenue		8600-8799	3,193,500.00	3,193,500.00	1,012,100.83	3,123,430.00	(70,070.00)	-2.2%
5) TOTAL, REVENUES			6,875,478.00	6,875,478.00	2,343,031.84	7,163,424.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,518,272.00	2,518,272.00	744,144.37	2,480,211.00	38,061.00	1.5%
3) Employee Benefits		3000-3999	868,985.00	868,985.00	268,057.23	906,848.00	(37,863.00)	-4.4%
4) Books and Supplies		4000-4999	3,104,587.00	3,104,587.00	1,298,361.09	3,425,842.00	(321,255.00)	-10.3%
5) Services and Other Operating Expenditures		5000-5999	123,850.00	123,850.00	74,359.33	130,360.00	(6,510.00)	-5.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	325,492.00	325,492.00	0.00	327,279.00	(1,787.00)	-0.5%
9) TOTAL, EXPENDITURES			6,941,186.00	6,941,186.00	2,384,922.02	7,270,540.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(65,708.00)	(65,708.00)	(41,890.18)	(107,116.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,708.00)	(65,708.00)	(41,890.18)	(107,116.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,726,631.00	1,722,475.63		1,722,475.63	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)			1,726,631.00	1,722,475.63		1,722,475.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,726,631.00	1,722,475.63		1,722,475.63		
2) Ending Balance, June 30 (E + F1e)			1,660,923.00	1,656,767.63		1,615,359.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	16,006.00	16,006.00		16,006.00		
Stores		9712	83,194.00	83,194.00		83,194.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,411,300.00	3,411,300.00	1,098,611.49	3,483,648.00	72,348.00	2.1%
Donated Food Commodities		8221	0.00	0.00	148,592.29	291,255.00	291,255.00	New
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,411,300.00	3,411,300.00	1,247,203.78	3,774,903.00	363,603.00	10.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	270,678.00	270,678.00	83,727.23	265,091.00	(5,587.00)	-2.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			270,678.00	270,678.00	83,727.23	265,091.00	(5,587.00)	-2.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,191,500.00	3,191,500.00	1,011,922.73	3,121,430.00	(70,070.00)	-2.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	178.10	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,193,500.00	3,193,500.00	1,012,100.83	3,123,430.00	(70,070.00)	-2.2%
TOTAL, REVENUES			6,875,478.00	6,875,478.00	2,343,031.84	7,163,424.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,041,205.00	2,041,205.00	594,560.34	2,016,080.00	25,125.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	290,504.00	290,504.00	87,063.39	276,949.00	13,555.00	4.7%
Clerical, Technical and Office Salaries		2400	186,563.00	186,563.00	62,520.64	187,182.00	(619.00)	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,518,272.00	2,518,272.00	744,144.37	2,480,211.00	38,061.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	323,982.00	323,982.00	91,662.48	320,213.00	3,769.00	1.2%
OASDI/Medicare/Alternative		3301-3302	192,004.00	192,004.00	51,669.35	183,904.00	8,100.00	4.2%
Health and Welfare Benefits		3401-3402	258,595.00	258,595.00	97,609.35	314,603.00	(56,008.00)	-21.7%
Unemployment Insurance		3501-3502	1,261.00	1,261.00	372.12	1,238.00	23.00	1.8%
Workers' Compensation		3601-3602	71,015.00	71,015.00	19,340.01	64,762.00	6,253.00	8.8%
OPEB, Allocated		3701-3702	22,128.00	22,128.00	7,403.92	22,128.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			868,985.00	868,985.00	268,057.23	906,848.00	(37,863.00)	-4.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	226,264.00	226,264.00	79,770.14	226,264.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	37,154.19	55,000.00	(30,000.00)	-120.0%
Food		4700	2,853,323.00	2,853,323.00	1,181,436.76	3,144,578.00	(291,255.00)	-10.2%
TOTAL, BOOKS AND SUPPLIES			3,104,587.00	3,104,587.00	1,298,361.09	3,425,842.00	(321,255.00)	-10.3%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,800.00	4,800.00	3,523.55	7,000.00	(2,200.00)	-45.8%
Dues and Memberships		5300	1,500.00	1,500.00	1,134.15	1,500.00	0.00	0.0%
Insurance		5400-5450	1,050.00	1,050.00	0.00	1,050.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,500.00	46,500.00	37,357.28	51,500.00	(5,000.00)	-10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	7,500.00	2,419.63	7,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,500.00	62,500.00	29,924.72	61,810.00	690.00	1.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,850.00	123,850.00	74,359.33	130,360.00	(6,510.00)	-5.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	325,492.00	325,492.00	0.00	327,279.00	(1,787.00)	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			325,492.00	325,492.00	0.00	327,279.00	(1,787.00)	-0.5%
TOTAL, EXPENDITURES			6,941,186.00	6,941,186.00	2,384,922.02	7,270,540.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,516,159.63
Total, Restricted Balance		<u>1,516,159.63</u>



BUILDING FUND

2016 - 2017
First Interim

BUILDING FUND

2016-2017 First Interim Assumptions

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for improvements, technology and equipment to support 21st Century learning, building, building system and facility renovations, upgrades and repairs, site acquisition and construction of a new elementary school as described in a ballot measure approved by the voters.

Revenues

Revenues for this year will be interest only and are projected at \$75,000.

Expenditures

- Technology Infrastructure
 - o Audio/Visual upgrades district wide. Projected completion date is January 2017.
- Devices
 - o Devices are being ordered using the approved site plans as the guide for purchases.
- Capital Facilities
 - o Projects include HVAC replacement, carpet replacement, roof replacement/repairs, Thompson Middle School parking lot improvements and Career Tech Education classroom upgrades and improvements.

Total expenditures are projected at \$23.3 million.

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	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	75,000.00	75,000.00	7,687.44	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	7,687.44	75,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	792,169.00	820,469.00	919,434.64	1,753,141.00	(932,672.00)	-113.7%
5) Services and Other Operating Expenditures		5000-5999	335,000.00	333,700.00	24,434.67	362,948.00	(29,248.00)	-8.8%
6) Capital Outlay		6000-6999	19,095,733.00	19,068,733.00	5,811,863.24	21,240,755.00	(2,172,022.00)	-11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,222,902.00	20,222,902.00	6,755,732.55	23,356,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,147,902.00)	(20,147,902.00)	(6,748,045.11)	(23,281,844.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,147,902.00)	(20,147,902.00)	(6,748,045.11)	(23,281,844.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,152,411.00	25,808,253.73		25,808,253.73	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)			25,152,411.00	25,808,253.73		25,808,253.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,152,411.00	25,808,253.73		25,808,253.73		
2) Ending Balance, June 30 (E + F1e)			5,004,509.00	5,660,351.73		2,526,409.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			5,004,509.00	5,660,351.73		2,526,409.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	7,687.44	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	7,687.44	75,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	7,687.44	75,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	36,100.00	15,699.87	25,992.00	10,108.00	28.0%
Noncapitalized Equipment		4400	782,169.00	784,369.00	903,734.77	1,727,149.00	(942,780.00)	-120.2%
TOTAL, BOOKS AND SUPPLIES			792,169.00	820,469.00	919,434.64	1,753,141.00	(932,672.00)	-113.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	335,000.00	333,700.00	24,434.67	362,948.00	(29,248.00)	-8.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,000.00	333,700.00	24,434.67	362,948.00	(29,248.00)	-8.8%

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)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	0.00	20,000.00	(10,000.00)	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,025,733.00	18,998,733.00	5,811,863.24	21,160,755.00	(2,162,022.00)	-11.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,095,733.00	19,068,733.00	5,811,863.24	21,240,755.00	(2,172,022.00)	-11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,222,902.00	20,222,902.00	6,755,732.55	23,356,844.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	2,526,409.73
Total, Restricted Balance		<u>2,526,409.73</u>



CAPITAL FACILITIES FUND

2016 - 2017
First Interim

CAPITAL FACILITIES FUND

2016-2017 First Interim Assumptions

The Capital Facilities Fund is used to account for the monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

Revenues

Collection of Developer Fees is based on housing development projected for 2016-17. The fees to be collected are anticipated at \$1.8 million.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account. The revenue from these funds will pay the debt service on the district-wide solar project.

Expenditures

Budgeted expenditures in this fund include:

- Lease of relocatable buildings
- Debt Service on Solar Project
- Consultants/Legal Counsel
- Salaries and Benefits
- DSA Project Close Out
- Murrieta Mesa High School Theatre Upgrades
- Vista Murrieta High School Stadium Improvements
- Vista Murrieta High School CTE Classroom Building
- District Wide Technology Infrastructure Upgrades

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	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	7,111,732.00	7,111,732.00	(309,643.58)	15,038,386.00	7,926,654.00	111.5%
5) TOTAL, REVENUES			7,111,732.00	7,111,732.00	(309,643.58)	15,038,386.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	164,323.00	164,323.00	56,016.64	165,763.00	(1,440.00)	-0.9%
3) Employee Benefits		3000-3999	58,658.00	58,658.00	19,599.51	59,172.00	(514.00)	-0.9%
4) Books and Supplies		4000-4999	515,000.00	587,700.00	547,265.54	591,377.00	(3,677.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	1,817,548.00	1,911,198.00	618,140.87	2,686,850.00	(775,652.00)	-40.6%
6) Capital Outlay		6000-6999	4,934,511.00	4,768,161.00	1,078,524.51	11,941,625.00	(7,173,464.00)	-150.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,490,040.00	7,490,040.00	2,319,547.07	15,444,787.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(378,308.00)	(378,308.00)	(2,629,190.65)	(406,401.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(378,308.00)	(378,308.00)	(2,629,190.65)	(406,401.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,436,445.00	7,312,328.63		7,312,328.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,436,445.00	7,312,328.63		7,312,328.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,436,445.00	7,312,328.63		7,312,328.63		
2) Ending Balance, June 30 (E + F1e)			5,058,137.00	6,934,020.63		6,905,927.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,058,137.00	6,934,020.63		6,905,927.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2016-17 First Interim
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 B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,640.00	23,640.00	1,802.31	23,640.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,600,000.00	1,600,000.00	(311,445.89)	1,817,665.00	217,665.00	13.6%
Other Local Revenue								
All Other Local Revenue		8699	5,488,092.00	5,488,092.00	0.00	13,197,081.00	7,708,989.00	140.5%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,111,732.00	7,111,732.00	(309,643.58)	15,038,386.00	7,926,654.00	111.5%
TOTAL, REVENUES			7,111,732.00	7,111,732.00	(309,643.58)	15,038,386.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,234.00	103,234.00	35,311.32	104,134.00	(900.00)	-0.9%
Clerical, Technical and Office Salaries		2400	61,089.00	61,089.00	20,705.32	61,629.00	(540.00)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			164,323.00	164,323.00	56,016.64	165,763.00	(1,440.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,821.00	22,821.00	7,779.57	23,322.00	(501.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	12,571.00	12,571.00	4,152.18	12,582.00	(11.00)	-0.1%
Health and Welfare Benefits		3401-3402	18,550.00	18,550.00	6,183.36	18,551.00	(1.00)	0.0%
Unemployment Insurance		3501-3502	82.00	82.00	27.98	83.00	(1.00)	-1.2%
Workers' Compensation		3601-3602	4,634.00	4,634.00	1,456.42	4,634.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,658.00	58,658.00	19,599.51	59,172.00	(514.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	9,500.00	6,053.89	8,889.00	611.00	6.4%
Noncapitalized Equipment		4400	515,000.00	578,200.00	541,211.65	582,488.00	(4,288.00)	-0.7%
TOTAL, BOOKS AND SUPPLIES			515,000.00	587,700.00	547,265.54	591,377.00	(3,677.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,500.00	129,800.00	94,622.86	313,800.00	(184,000.00)	-141.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,692,048.00	1,781,398.00	523,518.01	2,373,050.00	(591,652.00)	-33.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,817,548.00	1,911,198.00	618,140.87	2,686,850.00	(775,652.00)	-40.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	5,000.00	4,400.00	26,750.00	(21,750.00)	-435.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,934,511.00	4,763,161.00	1,074,124.51	11,914,875.00	(7,151,714.00)	-150.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,934,511.00	4,768,161.00	1,078,524.51	11,941,625.00	(7,173,464.00)	-150.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,490,040.00	7,490,040.00	2,319,547.07	15,444,787.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	6,905,927.63
Total, Restricted Balance		<u>6,905,927.63</u>



**SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY
PROJECTS**

**2016 - 2017
First Interim**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS 2016-2017 First Interim Assumptions

This fund will be used to account for revenue and expenditures received from the refunding of the 2009 COP. The refunding will generate approximately \$3.5 million. This money will be used toward technology infrastructure district-wide.

Revenue

Revenue for this account will be available mid-December.

Expenditures

Budget reflects costs for equipment and installation at each school site.

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	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	380,000.00	(380,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	200,000.00	(200,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	2,320,000.00	(2,320,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	2,900,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	(2,900,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	2,900,000.00	2,900,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	2,900,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. 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		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	380,000.00	(380,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	380,000.00	(380,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	200,000.00	(200,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	200,000.00	(200,000.00)	New

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,320,000.00	(2,320,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	2,320,000.00	(2,320,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	2,900,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	2,900,000.00	2,900,000.00	New
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	2,900,000.00	2,900,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	2,900,000.00		

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>