



**Salinas Union High School District**

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# **First Interim 2016-2017**



**December 13, 2016**

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: [Signature]  
District Superintendent or Designee

Date: 12-17-16

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2016

Signed: [Signature]  
President of the Governing Board

### CERTIFICATION OF FINANCIAL CONDITION

X 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: Graciela Hidalgo

Telephone: (831) 796-7016

Title: Manager of Fiscal Services

E-mail: graciela.hidalgo@salinasuhd.org

### 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)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	139,095,633.00	7.00%	148,833,202.00	5.66%	157,256,528.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,592,304.00	-52.77%	2,641,015.00	0.00%	2,641,015.00
4. Other Local Revenues	8600-8799	911,852.00	0.00%	911,852.00	0.00%	911,852.00
5. Other Financing Sources						
a. Transfers In	8900-8929	610,416.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(18,818,469.00)	0.00%	(18,818,469.00)	0.00%	(18,818,469.00)
6. Total (Sum lines A1 thru A5c)		127,391,736.00	4.85%	133,567,600.00	6.31%	141,990,926.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,147,429.00		67,366,070.00
b. Step & Column Adjustment				912,064.00		943,125.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,306,577.00		1,465,320.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,147,429.00	3.41%	67,366,070.00	3.58%	69,774,515.00
2. Classified Salaries						
a. Base Salaries				17,259,426.00		17,388,872.00
b. Step & Column Adjustment				129,446.00		130,417.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,259,426.00	0.75%	17,388,872.00	0.75%	17,519,289.00
3. Employee Benefits	3000-3999	29,743,385.00	7.78%	32,057,228.00	5.64%	33,866,225.00
4. Books and Supplies	4000-4999	4,789,888.00	-4.97%	4,551,698.00	0.00%	4,551,698.00
5. Services and Other Operating Expenditures	5000-5999	10,790,235.00	-3.43%	10,419,852.00	0.00%	10,419,852.00
6. Capital Outlay	6000-6999	1,708,898.00	-22.42%	1,325,733.00	0.00%	1,325,733.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	606,642.00	0.00%	606,642.00	0.00%	606,642.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,895,335.00)	0.00%	(1,895,335.00)	0.00%	(1,895,335.00)
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)				5,843,412.00		7,085,230.00
11. Total (Sum lines B1 thru B10)		128,150,568.00	7.42%	137,664,172.00	4.06%	143,253,849.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(758,832.00)		(4,096,572.00)		(1,262,923.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,282,461.00		16,523,629.00		12,427,057.00
2. Ending Fund Balance (Sum lines C and D1)		16,523,629.00		12,427,057.00		11,164,134.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	21,600.00		21,600.00		21,600.00
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	3,597,287.00		1,885,217.00		1,908,948.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,368,278.00		5,655,652.00		5,726,844.00
2. Unassigned/Unappropriated	9790	7,536,464.00		4,864,588.00		3,506,742.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,523,629.00		12,427,057.00		11,164,134.00

4

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,368,278.00		5,655,652.00		5,726,844.00
c. Unassigned/Unappropriated	9790	7,536,464.00		4,864,588.00		3,506,742.00
(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)		12,904,742.00		10,520,240.00		9,233,586.00

**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.

- Budget reflects step and column salary projection for all years.
- Employee benefits reflect projected increase in STRS and PERS employer rates.
- Amount in B10-Other Adjustments reflects amount not budgeted in Supplemental and Concentration funds for 2017-18 and 2018-19. Unbudgeted amount for 2016-17 is \$1,807,861 reflected in object 9780.
- Revenue was budgeted based on the updated LCFF calculator. Budget increase for 2017-18 is 3.84%; net change per ADA is 380.07. Budget for 2018-19 is 1.15%; net change per ADA is 118.14.
- A3-Other State Revenue for 2016-17 only reflects One-Time Funds estimated at \$214 per ADA. Estimated One-Time Funds \$2,951,289.
- B1d-Other Adjustments reflect estimated increase in teacher FTE due to enrollment growth for 2017-18 21.4 and 24 FTE for 2018-19.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,160,381.00	0.00%	11,160,381.00	0.00%	11,160,381.00
3. Other State Revenues	8300-8599	11,495,377.00	-8.95%	10,466,481.00	0.00%	10,466,481.00
4. Other Local Revenues	8600-8799	6,665,298.00	0.00%	6,665,298.00	0.00%	6,665,298.00
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	18,818,469.00	0.00%	18,818,469.00	0.00%	18,818,469.00
6. Total (Sum lines A1 thru A5c)		48,139,525.00	-2.14%	47,110,629.00	0.00%	47,110,629.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,811,338.00		12,990,697.00
b. Step & Column Adjustment				179,359.00		181,870.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(462,056.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,811,338.00	1.40%	12,990,697.00	-2.16%	12,710,511.00
2. Classified Salaries						
a. Base Salaries				6,394,477.00		6,442,436.00
b. Step & Column Adjustment				47,959.00		48,318.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,394,477.00	0.75%	6,442,436.00	0.75%	6,490,754.00
3. Employee Benefits	3000-3999	11,296,626.00	3.41%	11,681,516.00	2.37%	11,958,024.00
4. Books and Supplies	4000-4999	5,111,847.00	0.00%	5,111,847.00	-10.22%	4,589,401.00
5. Services and Other Operating Expenditures	5000-5999	10,060,879.00	0.00%	10,060,879.00	-21.35%	7,913,199.00
6. Capital Outlay	6000-6999	1,638,886.00	-33.36%	1,092,208.00	-50.00%	546,104.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,984,872.00	0.00%	1,984,872.00	0.00%	1,984,872.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,493,108.00	0.00%	1,493,108.00	-3.02%	1,448,073.00
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)		50,792,033.00	0.13%	50,857,563.00	-6.32%	47,640,938.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,652,508.00)		(3,746,934.00)		(530,309.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,929,751.00		4,277,243.00		530,309.00
2. Ending Fund Balance (Sum lines C and D1)		4,277,243.00		530,309.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,277,243.00		530,309.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,277,243.00		530,309.00		0.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<ul style="list-style-type: none"> <li>-Budget reflects step and column salary projection for all years.</li> <li>-Employee benefits reflect projected increase in STRS and PERS employer rates.</li> <li>-A3-Other State Revenue for 2016-17 only reflects funding for College Readiness Block Grant \$1,028,962.</li> <li>-B1d-Other Adjustments reflects reduction of salaries for the Educator Effectiveness Program as grant will end in 2017-18.</li> </ul>						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	139,095,633.00	7.00%	148,833,202.00	5.66%	157,256,528.00
2. Federal Revenues	8100-8299	11,160,381.00	0.00%	11,160,381.00	0.00%	11,160,381.00
3. Other State Revenues	8300-8599	17,087,681.00	-23.29%	13,107,496.00	0.00%	13,107,496.00
4. Other Local Revenues	8600-8799	7,577,150.00	0.00%	7,577,150.00	0.00%	7,577,150.00
5. Other Financing Sources						
a. Transfers In	8900-8929	610,416.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		175,531,261.00	2.93%	180,678,229.00	4.66%	189,101,555.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				77,958,767.00		80,356,767.00
b. Step & Column Adjustment				1,091,423.00		1,124,995.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,306,577.00		1,003,264.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,958,767.00	3.08%	80,356,767.00	2.65%	82,485,026.00
2. Classified Salaries						
a. Base Salaries				23,653,903.00		23,831,308.00
b. Step & Column Adjustment				177,405.00		178,735.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,653,903.00	0.75%	23,831,308.00	0.75%	24,010,043.00
3. Employee Benefits	3000-3999	41,040,011.00	6.58%	43,738,744.00	4.77%	45,824,249.00
4. Books and Supplies	4000-4999	9,901,735.00	-2.41%	9,663,545.00	-5.41%	9,141,099.00
5. Services and Other Operating Expenditures	5000-5999	20,851,114.00	-1.78%	20,480,731.00	-10.49%	18,333,051.00
6. Capital Outlay	6000-6999	3,347,784.00	-27.77%	2,417,941.00	-22.59%	1,871,837.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,591,514.00	0.00%	2,591,514.00	0.00%	2,591,514.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(402,227.00)	0.00%	(402,227.00)	11.20%	(447,262.00)
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				5,843,412.00		7,085,230.00
11. Total (Sum lines B1 thru B10)		178,942,601.00	5.35%	188,521,715.00	1.26%	190,894,787.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,411,340.00)		(7,843,506.00)		(1,793,232.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,212,212.00		20,800,872.00		12,957,366.00
2. Ending Fund Balance (Sum lines C and D1)		20,800,872.00		12,957,366.00		11,164,134.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	21,600.00		21,600.00		21,600.00
b. Restricted	9740	4,277,243.00		530,309.00		0.00
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	3,597,287.00		1,885,217.00		1,908,948.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,368,278.00		5,655,652.00		5,726,844.00
2. Unassigned/Unappropriated	9790	7,536,464.00		4,864,588.00		3,506,742.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,800,872.00		12,957,366.00		11,164,134.00

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,368,278.00		5,655,652.00		5,726,844.00
c. Unassigned/Unappropriated	9790	7,536,464.00		4,864,588.00		3,506,742.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>12,904,742.00</b>		<b>10,520,240.00</b>		<b>9,233,586.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>7.21%</b>		<b>5.58%</b>		<b>4.84%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
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):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		14,137.60		14,560.08		15,203.64
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)						
		178,942,601.00		188,521,735.00		190,894,787.00
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)						
		178,942,601.00		188,521,735.00		190,894,787.00
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)						
		5,368,278.03		5,655,652.05		5,726,843.61
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)						
		5,368,278.03		5,655,652.05		5,726,843.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

27 68159 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	137,212,463.00	137,178,140.00	31,069,479.58	139,095,633.00	1,917,493.00	1.4%
2) Federal Revenue		8100-8299	50,266.00	50,266.00	0.00	0.00	(50,266.00)	-100.0%
3) Other State Revenue		8300-8599	5,935,978.00	5,617,011.00	0.00	5,592,304.00	(24,707.00)	-0.4%
4) Other Local Revenue		8600-8799	808,031.00	808,031.00	16,487.36	911,852.00	103,821.00	12.8%
5) TOTAL, REVENUES			144,006,738.00	143,653,448.00	31,085,966.94	145,599,789.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	62,483,803.00	62,483,803.00	18,624,798.31	65,147,429.00	(2,663,626.00)	-4.3%
2) Classified Salaries		2000-2999	16,040,962.00	16,040,962.00	5,008,575.34	17,259,426.00	(1,218,464.00)	-7.6%
3) Employee Benefits		3000-3999	30,017,211.00	30,017,211.00	9,123,685.68	29,743,385.00	273,826.00	0.9%
4) Books and Supplies		4000-4999	3,178,289.00	3,178,289.00	1,251,370.11	4,789,888.00	(1,611,599.00)	-50.7%
5) Services and Other Operating Expenditures		5000-5999	9,611,079.00	9,611,079.00	4,251,357.66	10,790,235.00	(1,179,156.00)	-12.3%
6) Capital Outlay		6000-6999	654,567.00	654,567.00	738,013.37	1,708,898.00	(1,054,331.00)	-161.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	606,642.00	606,642.00	112,180.00	606,642.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,730,771.00)	(1,730,771.00)	0.00	(1,895,335.00)	164,564.00	-9.5%
9) TOTAL, EXPENDITURES			120,861,782.00	120,861,782.00	39,109,980.47	128,150,568.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			23,144,956.00	22,791,666.00	(8,024,013.53)	17,449,221.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	438,190.00	438,190.00	0.00	610,416.00	172,226.00	39.3%
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	(17,171,854.00)	(17,171,854.00)	0.00	(18,818,469.00)	(1,646,615.00)	9.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,733,664.00)	(16,733,664.00)	0.00	(18,208,053.00)		

10

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,411,292.00	6,058,002.00	(8,024,013.53)	(758,832.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,426,669.00	17,282,461.00		17,282,461.00	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)			19,426,669.00	17,282,461.00		17,282,461.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,426,669.00	17,282,461.00		17,282,461.00		
2) Ending Balance, June 30 (E + F1e)			25,837,961.00	23,340,463.00		16,523,629.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	21,600.00	21,600.00		21,600.00		
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	5,814,692.00	5,814,692.00		3,597,287.00		
Board Approved 1% Reserve	0000	9780	1,596,540.00					
Supp/Concentration Unbudgeted Amot	0000	9780	4,218,152.00					
Board Approved 1% Reserve	0000	9780		1,596,540.00				
Supp/Concentration Unbudgeted Amot	0000	9780		4,218,152.00				
Board Approved 1% Reserve	0000	9780				1,789,426.00		
Supp/Concentration Unbudgeted Amot	0000	9780				1,807,861.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,789,619.00	4,789,619.00		5,368,278.00		
Unassigned/Unappropriated Amount		9790	15,212,050.00	12,714,552.00		7,536,464.00		



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

27 66159 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,979,653.00	10,979,653.00	122,282.86	11,160,381.00	180,728.00	1.6%
3) Other State Revenue		8300-8599	3,275,229.00	3,275,229.00	1,213,592.15	11,495,377.00	8,220,148.00	251.0%
4) Other Local Revenue		8600-8799	6,606,028.00	6,606,028.00	2,225,272.48	6,665,298.00	59,270.00	0.9%
5) TOTAL, REVENUES			20,860,910.00	20,860,910.00	3,561,147.49	29,321,056.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,170,253.00	11,170,253.00	3,160,879.97	12,811,338.00	(1,641,085.00)	-14.7%
2) Classified Salaries		2000-2999	6,055,634.00	6,055,634.00	1,673,285.91	6,394,477.00	(338,843.00)	-5.6%
3) Employee Benefits		3000-3999	5,791,273.00	5,791,273.00	1,615,886.83	11,296,626.00	(5,505,353.00)	-95.1%
4) Books and Supplies		4000-4999	4,334,748.00	4,334,748.00	1,155,137.69	5,111,847.00	(777,099.00)	-17.9%
5) Services and Other Operating Expenditures		5000-5999	6,658,100.00	6,658,100.00	2,714,989.73	10,060,879.00	(3,402,779.00)	-51.1%
6) Capital Outlay		6000-6999	1,440,465.00	1,440,465.00	105,690.68	1,638,886.00	(198,421.00)	-13.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,984,872.00	1,984,872.00	483,115.30	1,984,872.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,356,828.00	1,356,828.00	0.00	1,493,108.00	(136,280.00)	-10.0%
9) TOTAL, EXPENDITURES			38,792,173.00	38,792,173.00	10,908,986.11	50,792,033.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(17,931,263.00)	(17,931,263.00)	(7,347,838.62)	(21,470,977.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	17,171,854.00	17,171,854.00	0.00	18,818,469.00	1,646,615.00	9.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,171,854.00	17,171,854.00	0.00	18,818,469.00		

12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(759,409.00)	(759,409.00)	(7,347,838.62)	(2,652,508.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,474,400.00	6,929,751.00		6,929,751.00	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)			5,474,400.00	6,929,751.00		6,929,751.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,474,400.00	6,929,751.00		6,929,751.00		
2) Ending Balance, June 30 (E + F1e)			4,714,991.00	6,170,342.00		4,277,243.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,714,991.00	6,175,845.00		4,277,243.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(5,503.00)		0.00		

13

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	137,212,463.00	137,178,140.00	31,069,479.58	139,095,633.00	1,917,493.00	1.4%
2) Federal Revenue		8100-8299	11,029,919.00	11,029,919.00	122,282.86	11,160,381.00	130,462.00	1.2%
3) Other State Revenue		8300-8599	9,211,207.00	8,892,240.00	1,213,592.15	17,087,681.00	8,195,441.00	92.2%
4) Other Local Revenue		8600-8799	7,414,059.00	7,414,059.00	2,241,759.84	7,577,150.00	163,091.00	2.2%
5) TOTAL REVENUES			164,667,648.00	164,514,358.00	34,647,114.43	174,920,845.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	73,654,058.00	73,654,056.00	21,785,678.28	77,958,767.00	(4,304,711.00)	-5.8%
2) Classified Salaries		2000-2999	22,096,596.00	22,096,596.00	6,681,861.25	23,653,903.00	(1,557,307.00)	-7.0%
3) Employee Benefits		3000-3999	35,808,484.00	35,808,484.00	10,739,572.51	41,040,011.00	(5,231,527.00)	-14.6%
4) Books and Supplies		4000-4999	7,513,037.00	7,513,037.00	2,406,507.80	9,901,735.00	(2,388,698.00)	-31.8%
5) Services and Other Operating Expenditures		5000-5999	16,269,179.00	16,269,179.00	6,966,347.39	20,851,114.00	(4,581,935.00)	-28.2%
6) Capital Outlay		6000-6999	2,095,032.00	2,095,032.00	843,704.05	3,347,784.00	(1,252,752.00)	-59.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,591,514.00	2,591,514.00	595,295.30	2,591,514.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(373,943.00)	(373,943.00)	0.00	(402,227.00)	28,284.00	-7.6%
9) TOTAL EXPENDITURES			159,653,955.00	159,653,955.00	50,018,966.58	178,942,601.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			5,213,693.00	4,860,403.00	(15,371,852.15)	(4,021,756.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	438,190.00	438,190.00	0.00	610,416.00	172,226.00	39.3%
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			438,190.00	438,190.00	0.00	610,416.00		

14

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

27 66159 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,651,883.00	5,298,593.00	(15,371,852.15)	(3,411,340.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,901,069.00	24,212,212.00		24,212,212.00	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)			24,901,069.00	24,212,212.00		24,212,212.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,901,069.00	24,212,212.00		24,212,212.00		
2) Ending Balance, June 30 (E + F1e)			30,552,952.00	29,510,805.00		20,800,872.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	21,600.00	21,600.00		21,600.00		
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	4,714,991.00	6,175,845.00		4,277,243.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,814,692.00	5,814,692.00		3,597,287.00		
Board Approved 1% Reserve	0000	9780	1,596,540.00					
Supp/Concentration Unbudgeted Amoi	0000	9780	4,218,152.00					
Board Approved 1% Reserve	0000	9780		1,596,540.00				
Supp/Concentration Unbudgeted Amoi	0000	9780		4,218,152.00				
Board Approved 1% Reserve	0000	9780				1,789,426.00		
Supp/Concentration Unbudgeted Amoi	0000	9780				1,807,861.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,789,619.00	4,789,619.00		5,368,278.00		
Unassigned/Unappropriated Amount		9790	15,212,050.00	12,709,049.00		7,536,464.00		

15



<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
6300	Lottery: Instructional Materials	1,596,141.00
6512	Special Ed: Mental Health Services	479,983.00
7338	College Readiness Block Grant	1,028,962.00
8150	Ongoing & Major Maintenance Account (RM,	1,172,157.00
Total, Restricted Balance		<u>4,277,243.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	592,090.00	592,090.00	0.00	845,781.00	253,691.00	42.8%
2) Federal Revenue		8100-8299	466,757.00	466,757.00	0.00	485,986.00	19,229.00	4.1%
3) Other State Revenue		8300-8599	1,725,942.00	1,725,942.00	0.00	1,973,094.00	247,152.00	14.3%
4) Other Local Revenue		8600-8799	258,265.00	258,265.00	43,278.31	265,755.00	7,489.00	2.9%
5) TOTAL REVENUES			3,043,054.00	3,043,054.00	43,278.31	3,570,616.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,412,890.00	1,412,890.00	402,189.99	1,504,728.00	(91,838.00)	-6.5%
2) Classified Salaries		2000-2999	408,360.00	408,360.00	122,324.24	418,281.00	(9,921.00)	-2.4%
3) Employee Benefits		3000-3999	749,686.00	749,686.00	193,024.85	804,908.00	(55,222.00)	-7.4%
4) Books and Supplies		4000-4999	92,661.00	92,661.00	28,876.22	236,686.00	(144,005.00)	-155.4%
5) Services and Other Operating Expenditures		5000-5999	273,078.00	273,078.00	64,518.20	473,665.00	(200,587.00)	-73.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	9,043.00	(9,043.00)	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	106,379.00	106,379.00	0.00	123,325.00	(16,946.00)	-15.9%
9) TOTAL EXPENDITURES			3,043,054.00	3,043,054.00	810,933.50	3,570,616.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(767,655.19)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		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		

17

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	(767,655.19)	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) 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	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		

18

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

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

27 66159 0000000  
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,353,524.00	3,353,524.00	386,988.58	3,353,524.00	0.00	0.0%
3) Other State Revenue		8300-8599	285,000.00	285,000.00	30,481.38	285,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,926,300.00	1,926,300.00	257,891.29	1,926,300.00	0.00	0.0%
5) TOTAL REVENUES			5,564,824.00	5,564,824.00	675,339.23	5,564,824.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,431,409.00	1,431,409.00	389,819.81	1,824,192.00	(192,783.00)	-13.5%
3) Employee Benefits		3000-3999	581,327.00	581,327.00	147,178.19	823,197.00	(61,870.00)	-11.0%
4) Books and Supplies		4000-4999	3,526,105.00	3,526,105.00	597,708.60	3,526,105.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	589,912.00	589,912.00	101,219.78	594,112.00	(4,200.00)	-0.7%
6) Capital Outlay		6000-6999	1,200,000.00	1,200,000.00	31,391.50	1,200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	267,584.00	267,584.00	0.00	278,902.00	(11,338.00)	-4.2%
9) TOTAL EXPENDITURES			7,576,317.00	7,576,317.00	1,267,317.66	7,848,508.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,011,493.00)	(2,011,493.00)	(591,978.43)	(2,281,684.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

20

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,011,493.00)	(2,011,493.00)	(591,978.43)	(2,281,684.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,932,006.00	9,457,762.00		9,457,762.00	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)			6,932,006.00	9,457,762.00		9,457,762.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,932,006.00	9,457,762.00		9,457,762.00		
2) Ending Balance, June 30 (E + F1e)			4,920,513.00	7,446,269.00		7,178,078.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,920,513.00	7,446,269.00		7,178,078.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

21

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,176,078.00
Total, Restricted Balance		<u>7,176,078.00</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	800,000.00	800,000.00	0.00	800,000.00	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	5,000.00	5,000.00	695.51	18,000.00	13,000.00	260.0%
5) TOTAL REVENUES			805,000.00	805,000.00	695.51	818,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	382,223.71	487,102.00	(487,102.00)	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	382,223.71	487,102.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			805,000.00	805,000.00	(381,528.20)	130,898.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

23



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			605,000.00	605,000.00	(361,528.20)	130,898.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	913,571.00	1,342,819.00		1,342,819.00	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)			913,571.00	1,342,819.00		1,342,819.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			913,571.00	1,342,819.00		1,342,819.00		
2) Ending Balance, June 30 (E + F1e)			1,518,571.00	1,947,819.00		1,473,717.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	1,518,571.00	1,947,819.00		1,473,717.00		
Def. Maintenance Projects	0000	9780	1,518,571.00					
Def. Maintenance Projects	0000	9780		1,947,819.00				
Def. Maintenance Projects	0000	9780				1,473,717.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

24

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

**Salinas Union High School District**  
**Deferred Maintenance Budget, Fund 14**  
**Fiscal Year 2016-17**

	<u>Local Code</u>		<u>Estimated Budget</u>
<b><u>Alisal High School</u></b>			
Replace Storefront Doors/Windows	8122	\$	487,102
(Project Started Summer 2016 (2015-2016))			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	0.00	230,000.00	90,000.00	64.3%
5) TOTAL REVENUES			140,000.00	140,000.00	0.00	230,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			140,000.00	140,000.00	0.00	230,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	438,190.00	438,190.00	0.00	610,416.00	(172,226.00)	-39.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(438,190.00)	(438,190.00)	0.00	(610,416.00)		

27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(288,190.00)	(288,190.00)	0.00	(380,418.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,336,156.00	16,482,783.00		16,482,783.00	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)			16,336,156.00	16,482,783.00		16,482,783.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,336,156.00	16,482,783.00		16,482,783.00		
2) Ending Balance, June 30 (E + F1e)			16,037,966.00	16,184,593.00		16,102,367.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	16,037,966.00	16,184,593.00		16,102,367.00		
Const/Tech Projects Excess of Gen. Fund	0000	9780	15,532,966.00					
Rancho San Juan High School	0000	9780	505,000.00					
Const/Tech Projects Excess of Gen. Fund	0000	9780		15,679,593.00				
Rancho San Juan High School	0000	9780		505,000.00				
Const/Tech Projects Excess of Gen. Fund	0000	9780				15,597,367.00		
Rancho San Juan High School	0000	9780				505,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

**Salinas Union High School District  
Special Reserve Budget, Fund 17  
Fiscal Year 2016-17**

	<u>Local Code</u>	<u>Estimated Budget</u>
<b><u>Alisal High School</u></b>		
Multi-use Building	1743	\$ 2,392
<b><u>Washington Middle School</u></b>		
Paint Exterior	1750	\$ 200,000
<b><u>Other</u></b>		
Technology Infrastructure - Year 1 Carryover & Year 2&3	1779	\$ 408,024
District Office Restroom	1780	\$ -
<b>TOTAL</b>		<b><u>\$ 610,416</u></b>
<hr/>		
<b>Future Year Budget:</b>		
Measure B Projects		\$ 13,269,695
Rancho San Juan High School (Reserve)		\$ 505,000

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,000.00	89,000.00	5,829.78	140,000.00	51,000.00	57.3%
5) TOTAL REVENUES			89,000.00	89,000.00	5,829.78	140,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			89,000.00	89,000.00	5,829.78	140,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

31



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,000.00	69,000.00	5,829.78	140,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,453,407.00	11,466,245.00		11,466,245.00	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)			11,453,407.00	11,466,245.00		11,466,245.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,453,407.00	11,466,245.00		11,466,245.00		
2) Ending Balance, June 30 (E + F1e)			11,542,407.00	11,555,245.00		11,606,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	11,542,407.00	11,555,245.00		11,606,245.00		
Retirees H&W - GASB 45	0000	9780	11,542,407.00					
Retirees H&W - GASB 45	0000	9780		11,555,245.00				
Retirees H&W - GASB 45	0000	9780				11,606,245.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	470,000.00	470,000.00	51,473.63	1,013,400.00	543,400.00	115.6%
5) TOTAL REVENUES			470,000.00	470,000.00	51,473.63	1,013,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	5,000.00	(5,000.00)	New
6) Capital Outlay		6000-6999	73,370,402.00	73,370,402.00	7,727,301.82	78,141,831.00	(4,771,429.00)	-6.5%
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			73,370,402.00	73,370,402.00	7,727,301.82	78,146,831.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(72,900,402.00)	(72,900,402.00)	(7,675,828.19)	(77,133,431.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(72,900,402.00)	(72,900,402.00)	(7,675,828.19)	(77,133,431.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,513,050.00	103,723,146.00		94,379,245.00	(9,343,901.00)	-9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,513,050.00	103,723,146.00		94,379,245.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,513,050.00	103,723,146.00		94,379,245.00		
2) Ending Balance, June 30 (E + F1e)			18,612,646.00	30,822,744.00		17,245,814.00		
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		9740	18,612,646.00	30,822,744.00		17,245,814.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	17,245,814.00
Total, Restricted Balance		17,245,814.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,000.00	224,000.00	83,414.28	232,000.00	8,000.00	3.6%
5) TOTAL REVENUES			224,000.00	224,000.00	83,414.28	232,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	600,000.00	600,000.00	891.35	602,392.00	(2,392.00)	-0.4%
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			600,000.00	600,000.00	891.35	602,392.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(376,000.00)	(376,000.00)	82,522.93	(370,392.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(376,000.00)	(376,000.00)	62,522.93	(370,392.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	609,006.00	885,889.00		885,889.00	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)			609,006.00	885,889.00		885,889.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,006.00	885,889.00		885,889.00		
2) Ending Balance, June 30 (E + F1e)			233,006.00	509,889.00		515,497.00		
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		9740	233,006.00	509,889.00		515,497.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2016/17
		Projected Year Totals
9010	Other Restricted Local	515,497.00
Total, Restricted Balance		515,497.00



**Salinas Union High School District  
Developer Fees Budget, Fund 25  
Fiscal Year 2016-17**

	<u>Local Code</u>	<u>Estimated Budget</u>
<b><u>Alisal High School</u></b>		
Multi-use Building	2560	\$ 2,392
Rancho San Juan High School	2125	\$ 600,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,500.00	34,500.00	167.98	35,200.00	700.00	2.0%
5) TOTAL REVENUES			34,500.00	34,500.00	167.98	35,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	3,877.00	(3,877.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	4,310.00	36,983.00	(36,983.00)	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	4,310.00	42,860.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,500.00	34,500.00	(4,142.02)	(7,490.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,500.00	34,500.00	(4,142.02)	(7,460.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,492.00	72,817.00		72,817.00	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)			32,492.00	72,817.00		72,817.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,492.00	72,817.00		72,817.00		
2) Ending Balance, June 30 (E + F1e)			66,992.00	107,317.00		65,357.00		
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		9740	66,992.00	107,317.00		65,357.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

42

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	65,357.00
Total, Restricted Balance		65,357.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,669.00	35,669.00	2,601.94	17,958.00	(17,711.00)	-49.7%
5) TOTAL REVENUES			35,669.00	35,669.00	2,601.94	17,958.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,600.00	35,600.00	14,200.00	35,600.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			35,600.00	35,600.00	14,200.00	35,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			69.00	69.00	(11,598.06)	(17,642.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8978	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 NET POSITION (C + D4)			69.00	69.00	(11,598.06)	(17,642.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9781	208,326.00	210,678.00		210,678.00	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)			208,326.00	210,678.00		210,678.00		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			208,326.00	210,678.00		210,678.00		
2) Ending Net Position, June 30 (E + F1e)			208,395.00	210,747.00		193,036.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9786	0.00	0.00		0.00		
b) Restricted Net Position		9787	208,395.00	210,747.00		193,036.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Resource	Description	2016/17
		Projected Year Totals
9010	Other Restricted Local	193,036.00
Total, Restricted Net Position		193,036.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,927.68	13,927.68	14,137.60	14,137.60	209.92	2%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	13,927.68	13,927.68	14,137.60	14,137.60	209.92	2%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	18.00	18.00	18.00	18.00	0.00	0%
b. Special Education-Special Day Class	24.95	24.95	24.95	24.95	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.41	2.41	2.41	2.41	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	45.36	45.36	45.36	45.36	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	13,973.04	13,973.04	14,182.96	14,182.96	209.92	2%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH B. RECEIPTS	LCFF/Revenue Limit Sources	33,715,357.90	29,050,485.49	13,380,988.29	13,583,150.81	13,068,833.84	10,668,757.33	25,390,463.81	24,560,145.50
	Principal Apportionment								
	Property Taxes	4,438,695.00	4,438,695.00	13,163,611.00	7,986,051.00	7,986,051.00	13,163,611.00	7,986,051.00	8,083,663.00
	Miscellaneous Funds			34,220.05	1,012,207.53	157,376.24	14,425,843.00	665,043.00	1,259,472.00
	Federal Revenue	1,064,453.37	3,910.92	118,371.84		96,170.04		91,016.00	1,561,411.00
	Other State Revenue			149,138.78		1,720,129.39	2,449,900.00	3,719,233.00	14,966.00
	Other Local Revenue	18,073.42	571,076.77	1,053,262.47	599,347.18	360,688.99	262,739.00	981,707.00	84,503.00
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	5,519,221.79	5,011,682.69	14,518,604.24	9,597,605.71	10,320,415.66	30,302,093.00	13,443,050.00	11,004,015.00
C. DISBURSEMENTS	Certificated Salaries	517,555.49	11,147,302.60	6,975,257.18	3,145,563.01	7,533,860.14	7,092,423.00	6,901,622.00	6,992,649.00
	Classified Salaries	975,037.51	1,901,201.17	1,878,795.66	1,926,826.91	2,011,552.58	2,089,948.00	1,861,426.00	1,880,767.00
	Employee Benefits	808,198.82	4,502,548.11	2,916,830.39	2,413,905.19	3,049,728.99	3,172,091.00	3,023,128.00	3,064,523.00
	Books and Supplies	15,137.94	883,216.08	944,224.34	563,929.44	412,318.13	1,076,171.54	720,811.08	551,195.88
	Services	1,331,767.44	1,875,526.63	2,347,878.16	1,411,075.16	1,317,036.19	1,909,849.98	1,279,202.23	978,191.12
	Capital Outlay	23,500.00	561,848.58	49,348.73	209,006.78	3,978.00	189,600.00	175,791.00	12,800.00
	Other Outgo	20,032.00	177,382.84	220,206.70	177,673.78	252,132.94	50,303.00	311,388.00	246,543.00
	Interfund Transfers Out								
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	3,689,229.20	21,149,025.89	15,332,641.16	9,848,070.23	14,580,606.97	15,580,386.82	14,273,368.31	13,726,669.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not in Treasury	54,265.38		32,665.38					
	Accounts Receivable	5,710,408.24	733,463.99	1,463,380.60	792,567.48	1,257,717.22			
	Due From Other Funds	3,792,166.44			3,792,166.44				
	Stores								
	Prepaid Expenditures	140,539.70		140,539.70					
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	9,697,378.76	733,463.99	1,636,585.68	4,584,733.92	1,257,717.22	0.00	0.00	0.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	18,452,781.23	265,617.89	7,583.43	3,853,233.59	(549,386.80)			
	Due To Other Funds	894,764.62			894,764.62				
	Current Loans								
	Unearned Revenues	1,852,999.85		615,400.97					
	Deferred Inflows of Resources								
	SUBTOTAL	19,200,525.70	265,617.89	622,984.40	4,847,998.21	(549,386.80)	0.00	0.00	0.00
	Nonoperating								
	Suspense Cleaning			2,589.16	(2,589.16)	55,010.78			
	TOTAL BALANCE SHEET ITEMS	(9,503,145.94)	487,846.10	1,016,189.44	(265,852.45)	1,862,114.80	0.00	0.00	0.00
	F. ENDING CASH (A + E)	29,050,485.49	(15,669,497.20)	202,152.52	(516,316.97)	(2,399,076.51)	14,721,706.48	(830,318.31)	(2,722,854.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			13,380,988.29	13,583,150.81	13,068,833.84	10,668,757.33	25,390,463.81	24,560,145.50	21,837,491.50

48

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	21,837,491.50	23,387,980.81	29,908,914.65	24,273,497.31				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	13,261,223.00	8,083,663.00	8,083,663.00	13,261,222.00			109,932,199.00	109,932,199.00
Property Taxes	588,012.00	9,637,360.00	121,155.00	2,708,526.18			30,609,215.00	30,609,215.00
Miscellaneous Funds				(1,445,781.00)			(1,445,781.00)	(1,445,781.00)
Federal Revenue	1,563,349.00	1,547,588.00	94,811.00	6,083,753.10			11,160,381.00	11,160,381.00
Other State Revenue	425,718.00	1,037,382.00	83,548.00	6,423,212.48			17,087,681.00	17,087,681.00
Other Local Revenue	480,435.00	471,490.00	588,935.00	2,124,892.17			7,577,150.00	7,577,150.00
Interfund Transfers In				610,416.00			610,416.00	610,416.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	16,318,737.00	20,777,483.00	8,952,112.00	29,766,240.91	0.00	0.00	175,531,261.00	175,531,261.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	7,045,639.00	6,919,025.00	6,919,187.00	6,768,683.58			77,958,767.00	77,958,767.00
Classified Salaries	2,081,929.00	1,921,248.00	1,934,309.00	3,190,862.17			23,653,903.00	23,653,903.00
Employee Benefits	3,215,834.00	3,049,784.00	3,086,709.00	8,638,643.50			41,040,011.00	41,040,011.00
Books and Supplies	701,899.86	672,088.61	810,661.40	2,550,082.70			9,901,735.00	9,901,735.00
Services	1,245,641.03	1,192,732.35	1,438,656.94	4,523,456.77			20,851,114.00	20,851,114.00
Capital Outlay	224,623.00	261,334.00	160,210.00	1,476,743.95			3,347,784.00	3,347,784.00
Other Outgo	252,682.00	242,339.00	235,799.00	2,804.76			2,189,287.00	2,189,287.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	14,768,247.89	14,258,548.96	14,585,529.34	27,150,277.43	0.00	0.00	178,942,601.00	178,942,601.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							32,665.38	
Accounts Receivable				128,260.56			5,710,408.24	
Due From Other Funds							3,792,166.44	
Stores							0.00	
Prepaid Expenditures							140,539.70	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	128,260.56	0.00	0.00	9,675,778.76	
Liabilities and Deferred Inflows								
Accounts Payable				4,945,839.73			16,452,761.23	
Due To Other Funds							894,784.62	
Current Loans							0.00	
Unearned Revenues				1,237,598.88			1,852,999.85	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	6,183,438.61	0.00	0.00	19,200,525.70	
<b>Nonoperating</b>								
Suspense Clearing				(55,010.78)			0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	(6,110,188.83)	0.00	0.00	(9,524,745.94)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	1,550,489.11	6,518,934.04	(5,633,417.34)	(3,484,225.35)	0.00	0.00	(12,936,085.94)	(3,411,340.00)
<b>F. ENDING CASH (A + E)</b>	23,387,980.61	29,906,914.65	24,273,497.31	20,779,271.96				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							20,779,271.96	

49

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	178,942,601.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,587,199.00
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	33,060.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,295,680.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
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 7851	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	45,479.00
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)				3,374,219.00
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	2,281,684.00
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)				165,262,867.00

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)*		14,182.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,652.21
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.)	147,927,437.36	10,667.14
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)	147,927,437.36	10,667.14
B. Required effort (Line A.2 times 90%)	133,134,693.62	9,600.43
C. Current year expenditures (Line I.E and Line II.B)	165,262,867.00	11,652.21
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 Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(16,949.00)	0.00	(402,227.00)				
Other Sources/Uses Detail					810,416.00	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	5,569.00	0.00	123,325.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,350.00	0.00	278,902.00	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	810,416.00		
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								

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

27 86159 0000000  
Form 51A1

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	16,949.00	(16,949.00)	402,227.00	(402,227.00)	610,416.00	610,416.00		

54

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	13,927.68	14,137.60		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>13,927.68</b>	<b>14,137.60</b>	<b>1.5%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	14,560.08	14,560.08		
Charter School				
<b>Total ADA</b>	<b>14,560.08</b>	<b>14,560.08</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	15,203.64	15,203.64		
Charter School				
<b>Total ADA</b>	<b>15,203.64</b>	<b>15,203.64</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)				
District Regular	14,976	15,040		
Charter School				
<b>Total Enrollment</b>	<b>14,976</b>	<b>15,040</b>	<b>0.4%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	15,656	15,656		
Charter School				
<b>Total Enrollment</b>	<b>15,656</b>	<b>15,656</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	16,348	16,348		
Charter School				
<b>Total Enrollment</b>	<b>16,348</b>	<b>16,348</b>	<b>0.0%</b>	<b>Met</b>

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

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

1a. **STANDARD MET** - Enrollment projections have not changed since 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)	13,120	13,905	94.4%
Second Prior Year (2014-15)			
District Regular	13,497	14,437	
Charter School			
Total ADA/Enrollment	13,497	14,437	93.5%
First Prior Year (2015-16)			
District Regular	13,868	14,691	
Charter School	0		
Total ADA/Enrollment	13,868	14,691	94.4%
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.6%

**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 A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	14,138	15,040		
Charter School	0			
Total ADA/Enrollment	14,138	15,040	94.0%	Met
1st Subsequent Year (2017-18)				
District Regular	14,560	15,656		
Charter School				
Total ADA/Enrollment	14,560	15,656	93.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	15,204	16,348		
Charter School				
Total ADA/Enrollment	15,204	16,348	93.0%	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: -2.0% to +2.0%

**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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	138,404,553.00	140,541,414.00	1.5%	Met
1st Subsequent Year (2017-18)	149,953,951.00	150,278,983.00	0.2%	Met
2nd Subsequent Year (2018-19)	158,380,212.00	158,702,309.00	0.2%	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)	80,412,150.17	90,515,977.24	88.8%
Second Prior Year (2014-15)	91,464,200.20	102,111,607.72	89.6%
First Prior Year (2015-16)	102,617,671.07	122,509,457.24	83.8%
	Historical Average Ratio:		87.4%

	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%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

### 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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	112,150,240.00	128,150,568.00	87.5%	Met
1st Subsequent Year (2017-18)	118,812,170.00	137,684,172.00	84.9%	Met
2nd Subsequent Year (2018-19)	121,160,029.00	143,253,849.00	84.6%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	11,029,919.00	11,160,381.00	1.2%	No
1st Subsequent Year (2017-18)	11,029,919.00	11,160,381.00	1.2%	No
2nd Subsequent Year (2018-19)	11,029,919.00	11,160,381.00	1.2%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	9,211,207.00	17,087,681.00	85.5%	Yes
1st Subsequent Year (2017-18)	5,924,449.00	13,107,496.00	121.2%	Yes
2nd Subsequent Year (2018-19)	5,924,449.00	13,107,496.00	121.2%	Yes

Explanation:  
(required if Yes)

2016-17 budget was updated to reflect new funding for College Readiness Block Grant, CA Clean Energy Jobs Act and revised allocation for the Career Technical Education Incentive Grant (CTEIG). State revenue also includes estimated calculation for STRS On-Behalf.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	7,414,059.00	7,577,150.00	2.2%	No
1st Subsequent Year (2017-18)	7,414,059.00	7,577,150.00	2.2%	No
2nd Subsequent Year (2018-19)	7,414,059.00	7,577,150.00	2.2%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	7,513,037.00	9,901,735.00	31.8%	Yes
1st Subsequent Year (2017-18)	7,274,847.00	9,663,545.00	32.8%	Yes
2nd Subsequent Year (2018-19)	7,274,847.00	9,141,099.00	25.7%	Yes

Explanation:  
(required if Yes)

Budget was updated to reflect technology and construction projects approved with Supplemental and Concentration funds. Carryover funds were also allocated to sites and are reflected in this category.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	16,269,179.00	20,851,114.00	28.2%	Yes
1st Subsequent Year (2017-18)	16,069,179.00	20,480,731.00	27.5%	Yes
2nd Subsequent Year (2018-19)	16,069,179.00	18,333,051.00	14.1%	Yes

Explanation:  
(required if Yes)

Budget was updated to reflect technology and construction projects approved with Supplemental and Concentration funds. Carryover funds were also allocated to sites and are reflected in this category.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	27,655,185.00	35,825,212.00	29.5%	Not Met
1st Subsequent Year (2017-18)	24,368,427.00	31,845,027.00	30.7%	Not Met
2nd Subsequent Year (2018-19)	24,368,427.00	31,845,027.00	30.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	23,782,216.00	30,752,849.00	29.3%	Not Met
1st Subsequent Year (2017-18)	23,344,026.00	30,144,276.00	29.1%	Not Met
2nd Subsequent Year (2018-19)	23,344,026.00	27,474,150.00	17.7%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

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

2016-17 budget was updated to reflect new funding for College Readiness Block Grant, CA Clean Energy Jobs Act and revised allocation for the Career Technical Education Incentive Grant (CTEIG). State revenue also includes estimated calculation for STRS On-Behalf.

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)

Budget was updated to reflect technology and construction projects approved with Supplemental and Concentration funds. Carryover funds were also allocated to sites and are reflected in this category.

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

Budget was updated to reflect technology and construction projects approved with Supplemental and Concentration funds. Carryover funds were also allocated to sites and are reflected in this category.

**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	4,056,920.00	4,268,724.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		4,268,724.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.2%	5.6%	4.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.4%	1.9%	1.6%

### 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	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2016-17)	(758,832.00)	128,150,568.00	0.6%	Met
1st Subsequent Year (2017-18)	(4,096,572.00)	137,664,172.00	3.0%	Not Met
2nd Subsequent Year (2018-19)	(1,262,923.00)	143,253,849.00	0.9%	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 will be covered with ending fund balance. We will continue to monitor ending fund balance and will make budget adjustments as necessary.



## 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 01, Line F2 )	(Form MYPI, Line D2)	
Current Year (2016-17)		20,800,872.00	Met
1st Subsequent Year (2017-18)		12,957,368.00	Met
2nd Subsequent Year (2018-19)		11,164,134.00	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)		20,779,271.96	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	14,138	14,560	15,204
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- 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:
  - Enter the name(s) of the SELPA(s):

No

- 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)	178,942,601.00	188,521,735.00	190,894,787.00
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)	178,942,601.00	188,521,735.00	190,894,787.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,368,278.03	5,655,652.05	5,726,843.61
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)	5,368,278.03	5,655,652.05	5,726,843.61

65

### 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)	5,368,278.00	5,655,652.00	5,726,844.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,536,464.00	4,864,588.00	3,506,742.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	12,904,742.00	10,520,240.00	9,233,586.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.21%	5.58%	4.84%
District's Reserve Standard (Section 10B, Line 7):	5,368,278.03	5,655,652.05	5,726,843.61
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)

66

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(17,171,854.00)	(18,818,469.00)	9.6%	1,646,615.00	Not Met
1st Subsequent Year (2017-18)	(17,171,854.00)	(18,818,469.00)	9.8%	1,646,615.00	Not Met
2nd Subsequent Year (2018-19)	(17,171,854.00)	(18,848,469.00)	9.8%	1,676,615.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	438,190.00	610,416.00	39.3%	172,226.00	Not Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Contribution to Special Education and ROP Programs increased due to a 6.5% retroactive salary increase to July 2015.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

2016-17 budget was adjusted to account for Special Reserve Projects not completed during the 2015-16 fiscal year and are expected to be completed during 2016-17.

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)


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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

See Fund 51 Schedule

---

**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)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

#### 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
18,004,553.00	24,580,472.00
16,904,208.00	16,679,641.00

Actuarial	Actuarial
Oct 01, 2014	Oct 01, 2016

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,548,666.00	4,056,480.00
2,548,666.00	4,056,480.00
2,548,666.00	4,056,480.00

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

752,309.00	767,268.00
752,309.00	767,268.00
752,309.00	767,268.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

972,711.00	1,139,658.00
1,134,717.00	1,175,705.00
1,179,501.00	1,258,169.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

63	63
63	63
63	63

#### 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?

No

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

802.2

832.1

853.5

877.5

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

Yes

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?

No

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:

Aug 23, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 18, 2016

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

Yes

If Yes, date of budget revision board adoption:

Aug 23, 2016

4. Period covered by the agreement:

Begin Date: Jul 01, 2015

End Date: Jun 30, 2016

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

5,109,449

% change in salary schedule from prior year

Salary schedule increased 6.5%

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

694,779

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
10,993,762	11,388,164	11,830,484
53.9%	53.9%	53.9%

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

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

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)
Yes	Yes	Yes
979,482	993,195	1,023,745

**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)
No	No	No
Yes	Yes	Yes

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

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


**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.

No

**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	483.9	530.8	530.8	530.8

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

Yes

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?

Yes

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:

Jul 19, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 14, 2016

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

Yes

If Yes, date of budget revision board adoption:

Jul 14, 2016

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2016

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

1,176,204

0

0

% change in salary schedule from prior year  
or

Salary schedule increased 4.5%

**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

181,175

7. Amount included for any tentative salary schedule increases

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

487,139

0

0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
4,971,728	4,971,728	4,971,728
75.8%	75.8%	75.8%

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

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

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

Yes		
634,835	0	0

District settled negotiations for 2015-16 fiscal year. Public Disclosure is scheduled to be Board approved December 13, 2016.

**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
142,628	143,698	144,775

**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
Yes	Yes	Yes

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

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


**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?

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	101.0	101.0	101.0	101.0

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

If Yes, complete question 2.

Yes

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
386,285	0	0
Salary schedule increased 4.5%		

**Negotiations Not Settled**

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

99,041

4. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
169,607	0	0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,459,618	1,459,618	1,459,618
74.7%	74.7%	74.7%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
130,328	131,935	135,210

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
75,985	75,985	75,985

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?

No

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)

No

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

No

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

No

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

No

- 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?

Yes

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

No

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

No

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

No

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

No

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

SACS2016ALL Financial Reporting Software - 2016.2.0  
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27-66159-0000000

First Interim  
2016-17 Projected Totals  
Technical Review Checks

Salinas Union High

Monterey County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.