



DEHESA SCHOOL DISTRICT
Regular Governing
Board Meeting

AGENDA

MARCH 9, 2017

Welcome

Welcome to the meeting of the Dehesa School District Governing Board. Your interest in our school district is appreciated.

Our Governing Board

Our community elects five Board members who serve four-year terms. The Board members are responsible for the overall operation for the school district. Among its duties, the Board adopts an annual budget, approves expenditures, establishes policies and regulations, authorizes employment of all personnel, approves curriculum and textbooks, and appoints the Superintendent.

Cindy White -

Mrs. White was first elected to the governing Board in November 2002, re-elected in 2006, 2010 and 2014. Her current term expires in 2018.

Karl Becker -

Mr. Becker was elected to the board in 2010 and reelected in 2014. His current term expires in 2018.

Christina Becker

Mrs. Becker was first elected to the Governing Board in the year 2014. Her current term expires in 2018.

Derek Voth

Mr. Voth was appointed to the Governing Board in January 2013 and reelected in 2016. His current term expires in 2018.

Mark Zacovic

Dr. Zacovic was elected to the Governing Board in December 2016. His term expires in 2020.

DEHESA SCHOOL DISTRICT

LOCATION & TIME

CLOSED SESSION - 6:00 p.m.

Dehesa School – Conf Room

LOCATION & TIME -

OPEN SESSION - 7:00 p.m.

Dehesa School - MPR

REGULAR GOVERNING BOARD MEETING

MARCH 9, 2017

AGENDA

Accommodations: In compliance with the American with Disabilities Act 1990, if you need special assistance to participate in this meeting, please contact the office of the Superintendent at 619-444-2161. Notification of 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to that meeting.

In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting, may be viewed at Dehesa School District, 4612 Dehesa Road, El Cajon, CA 92019, or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Sheila Cochran.

Board of Education agendas and minutes are, by law, public documents. Please note the Dehesa School District posts Board agendas and minutes on the school website; www.dehesasd.net.

I. Call to Order

- A. Public Comment on Closed Session Items.

II. Closed Session

- A. PUPIL PERSONNEL MATTERS: The Governing Board will recess to Closed Session to consider pupil personnel matters pursuant to Government Code Section 35146, 72122, and 48918
- B. PERSONNEL MATTERS: The Governing Board will recess to Closed Session to consider personnel matters pursuant to Government Code Section 54957
 - 1. Appointment, Employment, Evaluation of Performance, Discipline, Leaves, or Dismissal of a Public Employee
- C. NEGOTIATIONS: The Governing Board will recess to Closed Session to consider negotiations and related matters pursuant to Government Code 54957.
 - 1. Employee Organizations: DTA, CSEA, and Unrepresented Employees
- D. POTENTIAL LITIGATION: The Governing Board will recess to Closed Session to consider possible litigation pursuant to Government Code 54956.9 (b)(1)
- E. REAL PROPERTY: The Governing Board will recess to Closed Session to consider real property pursuant to Government Code 54956.8 (b)(1). Case No. 37-2015-00030843-CU-WM-CTL

III. Public Meeting

- A. Call to Order and Establishing a Quorum
- B. Closed Session Report of Any Action Taken
- C. Pledge of Allegiance
- D. Agenda Approval

IV. Requests to Address the Board

A. District/Community Organization Reports

1. Parents' Club – Jade Clark, President
2. Dehesa Teacher's Association – President, Nicole Suetos
3. California School Employees Association # 663 - Jackie Finch, President
4. Element Education – Terri Novacek, Director
 - a. Dehesa Charter School
 - b. Community Montessori
5. The Heights Charter School – Diana Whyte
6. Inspire Charter – Nick Nichols
7. Method Schools – Jessica Venezia
8. Diego Hills Charter School – Lindsay Reese
9. Valiant Charter – Justin Schmitt
10. Citizen Input

B. Board Input

V. Routine Action Items

The following items are considered by the Superintendent to be of a routine nature and are acted on with one motion. Any recommendation may be removed at the request of any Board Member and placed under new and/or unfinished business.

- A. Approval of Minutes – It is recommended that the board of Trustees approve the minutes of the following meetings:
 1. Regular Board Meeting – February 23, 2017.
- B. Approval of Purchase Orders – It is recommended that the Board of Trustees approve the purchase orders as presented.
- C. Conferences and Workshops
- D. It is recommended that the Board of Trustees approve the renewal of the District Interdistrict Attendance Agreement from San Dieguito Union High School District for the school years 2016-2021.

VI. Information & Proposals (Action may be taken)

A. Correspondence:

1. 2016-2017 1st Interim Report.
2. Nominations of CSBA Delegate Assembly.

B. Report, Information, and Presentations

1. Budget Report
2. State School Building Report
3. Site Administrator Report
4. LCAP Update
5. Enrollment

C. Discussion

VII. Action Items

A. Public Hearings – None

B. Old Business – None

C. New Business

1. The Board will consider the Approval of Girard, Edwards, Stevens and Tucker LLP Agreement for Professional Services.
2. The Board will consider the Approval of the Second Interim Budget report.
3. The Board will consider the Approval of the submission of the CARS Winter Release Packet.
4. The Board will consider the Approval of Board Member Vacancy documentation.
5. The Board will consider the Approval of written resolution 2017-3-1 memorializing Board's decision to approve The Heights Charter petition.
6. The Board will consider Resolution 2017-3-2 Classified Layoffs.
7. The Board will consider the Approval of Resolution No. 2017-3-3, Reduction or elimination of particular kinds of services performed by Certificated Employees.

D. Negotiations - None

E. Board Policies

F. Personnel –

CERTIFICATED:

1. To accept the resignation of a certificated employee effective 3/17/17.
2. To hire a temporary certificated employee to fulfill the remaining Kindergarten contract effective 3/20/17 through 6/15/17.
3. To hire a temporary certificated employee to fulfill the remaining EAK contract effective 3/20/17 through 6/15/17.

CLASSIFIED: None

VIII. Advance Planning

A. Next Meeting

1. Regular Meeting – April 20, 2017. Closed Session at 6:00 p.m. Open Session at 7:00 p.m.

B. Agenda Items – Trustees may request placing items on the next agenda.

C. Future Meeting Dates

1. Regular Meeting – May 18, 2017. Closed Session at 6:00 p.m. Open Session at 7:00 p.m.

IX. Adjournment

DEHESA

SCHOOL DISTRICT

REGULAR GOVERNING BOARD MEETING

February 23, 2017

Meeting Minutes

- I. Call To Order:** President Cindy White called the meeting to order at 6:00 pm and the Board convened into Closed session.
- II. Closed Session**
- III. Public Meeting:** The Board reconvened at 7:06 pm and President White called the meeting to order and stated no action was taken in closed session. A quorum was established with members being present: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth. Student Georgia Long led the Pledge of Allegiance. Derek Voth made a motion to approve the agenda, seconded by Karl Becker. Board approved the agenda as follows:
Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth.
Nays: None
Absent: None
Abstain: None
- IV. Requests to address the board**
 - A. District/Community Organization Reports**
 - 1. 5th Grade Student Speeches-** 4th grade student Georgia Long presented her speech and did a wonderful job.
 - 2. Diego Hills Charter School-** Kevin Ogden presented a slide show and the wonderful achievements and happenings at the Charter School. They are excited to have a wonderful sports and activities program. Also, they have a wonderful program that allows those students that have children to have child-care provided so that the student is able to attend classes.
 - 3. Teachers-** Kelly Swanson and Nicole Suetos shared their MAP assessment results.
 - 4. Parents Club-** No Report
 - 5. Dehesa Teacher's Association-** No Report
 - 6. California School Employees Association #663-** No Report
 - 7. Element Education-** No Report
 - 8. The Heights Charter School-** Diana Whyte shared the wonderful things happening at The Heights Charter School. She also thanked the Board for

- 9. **Method Schools-** Enrollment is at 130. Preparing for summer enrollment- projecting 2,500-3,000 students this summer. Further developed year-round model with Service Learning, Robotics and engineering/discovery learning. Preparing for state testing-running practice testing now.
- 10. **Valiant Charter-** No new items to report. Still making improvements as reported in last month's report.
- 11. **Citizen Input-** None

V. Routine Action Items: Derek Voth made a motion to approve the routine action items, and the amended Minutes, seconded by Christina Becker. Discussion by Board and vote as follows:

- Ayes:** Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth
- Nays:** None
- Absent:** None
- Abstain:** None

VI. Information & Proposals

- A. Correspondence:** Reviewed information.
- B.1 Budget Report:** Anna Buxbaum went over the different amounts in the Fund Balances.
- B.2 State School Building Report:** No changes
- B.3 Site Administrator Report:** Tamara Ripke shared that archery is going very well. We have the opportunity to obtain free archery equipment if we sign up for tournaments. Dr. Seuss's Birthday week is going to be recognized by dress up days and also reading books to the kids. MAP Testing went smoothly and report cards will be going out on March 3.
- B.4 Enrollment:** Nancy shared that enrollment is 175 up from the 173 due to new students being enrolled since the Board packet was done.
- B.5 Statement of Economic Interest:** Karl Becker asked Deborah Cagney to send him a copy of last years for reference.
- C. Discussion:** Nancy Hauer presented the certificates of election to Derek Voth and Mark Zacovic and congratulated them again.

VII. Action Items

- A. Public Hearings**
 - 1. **Charter Renewal Petition from The Heights Charter School:** Motion made by

Karl Becker and Seconded by Christina Becker to Approve the Renewal of The Heights Charter School. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

B. Old Business- None

C. New Business

1. Memorandum of Understanding #1617-03 with CSEA: Motion made by Derek Voth and Seconded by Karl Becker. Discussion by Board. Christina Becker thinks this is a wonderful idea to have staff volunteer days. Vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

2. CSBA Delegate Assembly Election: Motion made by Derek Voth and Seconded by Karl Becker. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

3. Proposed Calendar for the 2017-2018 School Year: Motion made by Derek Voth and Seconded by Karl Becker. Discussion about staff development days and if there were enough on the calendar. Nancy Hauer mentioned that staff development and collaboration are also done on the Wednesday minimum days. Vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

4. Proposed Comprehensive Safety Plan: Discussion of changing wording of motion to that of Approving Safety Plan with editing and updating allowed.

Motion made by Karl and Seconded by Mark Zacovic. Vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

5. Supplies and Parts for New Camera System: Motion made by Derek Voth and Seconded by Mark Zacovic. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

6. Labor for Surveillance System Installation: Motion made by Mark Zacovic Seconded by Derek Voth. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

7. Acceptance of Donation and Gifts: Motion made by Mark Zacovic Seconded by Karl Becker. Discussion by Christina Becker to make sure a letter of Thank You is sent to donators of security cameras. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

8. Anticipated Board Vacancy: Motion by Karl Becker Second by Derek Voth. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

Absent: None

Abstain: None

- E. Board Policy and Administrative Regulation 5111.1 – Children Residing on Federal Lands:** Motion made by Karl Becker Seconded by Christine Becker. Discussion about if it was revised or just reviewing. Anna Buxbaum clarified that this was just a review of the current Board Policy and no changes had been made. Vote as follows:

Ayes: Cindy White, Christina Becker, Karl Becker, Mark Zacovic, and Derek Voth

Nays: None

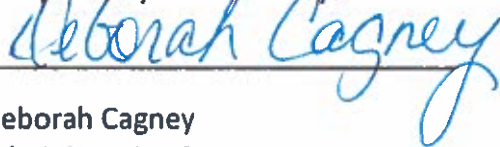
Absent: None

Abstain: None

IX. Advance Planning:

- A. Next Meeting:** Regular Meeting is set for Thursday, March 9, 2017. Closed session will be at 6:00 pm followed by open session at 7:00 pm.
- B. Future Meeting Dates:** Regular Meeting- Thursday, April 20, 2017. Closed session will be at 6:00 pm followed by open session at 7:00 pm
- C. Adjournment:** Meeting was adjourned at 8:33 pm.

Respectfully submitted by:



Deborah Cagney
Administrative Secretary

Approved by:

Christina Becker
Clerk of the Board

**Purchase Orders
February 2017**

| DATE | PO NUMBER | VENDOR | DESCRIPTION | AMOUNT | BUDGET CATEGORY |
|--------------|-----------|-----------------------|--|--------------------|------------------------|
| 02/02/17 | 7250 | Amazon | Receipt Books, ESS & Child Nutrition | \$ 18.04 | General-School Admin |
| 02/03/17 | 7251 | Tire Centers, LLC | Tire Flat Repair | \$ 38.64 | General-Operations |
| 02/06/17 | 7252 | American Cap and Gown | Graduation Caps and a Gown | \$ 410.00 | General-School Admin |
| 02/06/17 | 7253 | Jones | Tassels for Graduation | \$ 26.10 | General-School Admin |
| 02/06/17 | 7254 | Amazon | Stapler-Business Manager | \$ 14.06 | General-District Admin |
| 02/09/17 | 7255 | School Nurse Supply | Supplies for Health Office | \$ 110.61 | General-School Admin |
| 02/10/17 | 7256 | Stoneware Inc. | Device Upgrade/Library | \$ 260.00 | General-Instruction |
| 02/13/17 | 7257 | Creative Bus Sales | Reflectors for Bus 10 | \$ 21.85 | General-Operations |
| 02/15/17 | 7258 | SDCOE | CALPADS Training-Brandy | \$ 75.00 | General-School Admin |
| 02/21/17 | 7259 | Amazon | Step and Store Stools/First Aid Supplies | \$ 211.05 | General-School Admin |
| 02/23/17 | 7260 | Amazon | Utility Cart | \$ 146.17 | General-School Admin |
| 02/23/17 | 7261 | Pearson | Testing Materials-Psychologist | \$ 1,475.69 | General-Instruction |
| TOTAL | | | | \$ 2,807.21 | |

San Dieguito

Union High School District

710 Encinitas Boulevard, Encinitas, CA 92024
Telephone (760) 753-6491
www.sduhsd.net

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill

Office of Pupil Services
Fax (760) 943-3527

Date: January 19, 2017

TO THE FOLLOWING DISTRICTS:

Alpine Union SD
Bonsall Unified SD
Borrego Springs Unified SD
Cajon Valley Union SD
Capistrano Unified SD
Carlsbad Unified SD
Coronado Unified SD
Dehesa SD
Escondido Union SD
Escondido Union High SD
Fallbrook Union Elementary SD
Fallbrook Union High SD
Grossmont Union High SD
Jamul-Dulzura Union SD
Julian Union SD
Julian Union High SD
Lakeside Union SD
La Mesa – Spring Valley SD
Lemon Grove SD

Mountain Empire Unified SD
Murrieta Valley Unified SD
Oceanside Unified SD
Poway Unified SD
Ramona Unified SD
Rancho Santa Fe SD
San Diego Unified SD
San Marcos Unified SD
San Pasqual Union SD
Santee Union SD
San Ysidro SD
South Bay SD
Spencer Valley SD
Sweetwater Union High SD
Temecula Valley Unified SD
Valley Center-Pauma Unified SD
Vista Unified SD
Warner Unified SD

From: Cathy Shroyer, Administrative Secretary

RE: INTERDISTRICT ATTENDANCE AGREEMENTS

A prepared and signed Interdistrict Attendance Agreement for the school years 2016-2021 between San Dieguito Union High School District and your district is enclosed. After your Governing Board has approved this mutual agreement, please return to our office. We will process requests with those district which we have a signed agreement. All other requests will be held until such a time Interdistrict Attendance Agreement is received by this office.

Thank you,



Rick Ayala, Director
Pupil Services & Alternative Programs

**School Districts of San Diego County
INTERDISTRICT ATTENDANCE AGREEMENT**

This agreement made and entered into this 2nd day of February, 20 17 by and between the San Dieguito Union High School District of San Diego County and the Dehesa School District of San Diego County is effective only for the school year(s) 20 16 through 20 21 (up to 5 years) and neither party is bound by any of the covenants herein contained after the expiration of said school year.

The above mentioned parties mutually agree as follows:

- Each of the districts will accept insofar as facilities permit, students who are residents of the other said district who have proper permits for attendance from the district superintendant or his designee of the school district of residence who are eligible to attend the classes of the schools operated by the district of attendance, and who are acceptable to said district of attendance.
- The respective school districts will furnish the said pupils the same advantages, supplies, and regular instructional services as are furnished to the pupils in attendance at their respective schools, exclusive of transportation to and from said schools unless special arrangements are previously agreed upon.
- In accordance with Education Code Section 46607, the attendance of said pupils shall be credited as follows (check appropriate boxes):
 - The attendance shall be credited to the district of attendance with the district of attendance assuming all costs of education unless other arrangements are jointly agreed upon.
 - Districts with 25 percent or more reduction in PL 81-874 funds as a result of interdistrict attendance: The attendance shall be credited to the district of residence with tuition — not to exceed the actual cost per ADA for the grade level or program less any income, other than tuition, received by the district of attendance on account of such attendance — to be paid to the district of attendance.
 - Consortium of School Districts Operating Adult Programs: The attendance may be credited on the basis of the district of residence with interdistrict tuition paid to the district of attendance as agreed to by the participating districts.
- Final payment, if any, to be made to the district no later than August 31, after the close of the fiscal year.

CONDITIONS

- As per district policy or regulations the terms of revocation of student interdistrict contract are as follows:

| | |
|---|---|
| <input checked="" type="checkbox"/> Discipline <input checked="" type="checkbox"/> Attendance <input checked="" type="checkbox"/> Academics | As per district policy or regulations the terms of revocation of student interdistrict contract are as follows: <input type="checkbox"/> Discipline <input type="checkbox"/> Attendance <input type="checkbox"/> Academics |
|---|---|
- Additional conditions (optional) Both districts must agree
 - Partial agreements to the end of the year
 - Locations of the school site, once admitted is at the discretion of the receiving district.
 - Other, specify Applicants For Interdistrict Attendance Permits Must Re-Apply Annually.

APPEAL PROCESS

DISTRICT APPEAL PROCESS AS FOLLOWS:

- Director, School & Student Services
- Associate Superintendent, Administrative Services
- _____

The application deadline of January 1 has been waived Yes No

DISTRICT APPEAL PROCESS AS FOLLOWS:

- _____
- _____
- _____

The application deadline of January 1 has been waived Yes No

SIGNATURES

Signature 
 Title Superintendent

Approved by the Governing Board on:
 Date February 2, 2017

District schools/programs known to be impacted at the time of this agreement:
 Per Board Policy And/Or Administrative Regulations and Procedures.

Signature _____
 Title _____

Approved by the Governing Board on:
 Date _____

District schools/programs known to be impacted at the time of this agreement:

IN WITNESS WHEREOF, the governing boards of said districts have approved this agreement on the dates indicated above and authorized their representatives to sign in their behalf.

San Dieguito Union High School District

Dehesa School District

The canary copy of this agreement should be filed with the County Office ONLY if tuition is to be paid by a San Diego County school district to the district of attendance.



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Interim Superintendent of Schools Edward Velasquez

January 17, 2017

Ms. Nancy Hauer
Superintendent
Dehesa Elementary School District
4612 Dehesa Rd.
El Cajon, CA 92019-2922

Dear Ms. Hauer:

Re: 2016-17 First Interim Report

Our office has completed its review of your First Interim Report (SACS Form 01I) in compliance with the provisions of Education Code Section 42130 et seq. The district has submitted a positive certification, which means that the district will meet its financial obligations for the current fiscal year and subsequent two years.

The district's First Interim Report has been analyzed in the context of the 2016-17 State Budget Act. All of the data submitted by the district has been analyzed and appears to adequately reflect the financial status of your district as of October 31, 2016.

In accordance with the provisions of Education Code Section 42131, the County Superintendent of Schools will inform the California Department of Education that your district submitted a positive certification and we concur with this certification at this time.

Financial Status in 2016-17

Reserve for Economic Uncertainties

The state requires the district to maintain a Reserve for Economic Uncertainties equal to 5% of expenditures. The district projects that it will meet this requirement in 2016-17.

No Deficit Spending

We note that the district projects that it will be able to meet 2016-17 operating expenses with current year revenue.

Salary and Expenditure Increases

Before considering salary, benefit, or other expenditure increases for 2016-17, the district should ensure that the costs will be supported by ongoing revenue to avoid creating or exacerbating structural deficits. The district should also take into account projected deficit

spending and unrestricted reserve levels. We also recommend that the district protect its future financial integrity by assuring a minimum of reserves (including adequate reserves for contingencies) for at least the following two years of operation.

Fiscal Status in Future Years

Declining Enrollment

In 2016-17, the district projects an ADA loss of 28.18. ADA for the next two years are projected flat at 146 for 2017-18 and 2018-19. ADA reductions will lead to lower revenues from sources such as LCFF and Lottery. As a declining enrollment district, revenues will fall more quickly than expenditures and long-term structural solutions are necessary to bring expenditures in alignment with revenues.

Multi-Year Projection

The district's multi-year projection incorporates the following key assumptions:

- LCFF Gap funding rate estimated at 72.99% for 2017-18 and 40.36% for 2018-19;
- LCFF ADA of 146 for 2017-18 and 146 for 2018-19;
- Unduplicated pupil count percentage of enrollment at 55.20% for 2017-18 and at 55.13% for 2018-19;
- STRS contribution will increase to 14.43% in 2017-18 and 16.28% in 2018-19; and
- PERS contribution will increase to 15.50% in 2017-18 and 17.10% in 2018-19.

The district's multi-year projection shows deficit spending in the Unrestricted General Fund of \$80,282 in 2017-18 and \$120,147 in 2018-19. The district has adequate reserves to fund the deficits and estimates that it will be able to meet the 5% reserve requirement over the projection period. However, the district should monitor deficit spending for any future impact on the district's financial solvency.

Other Issues

Charter Schools

As required by Education Code 47604.33, our office has received a First Interim Report(s) from Inspire, Diego Hills, Dehesa, Methods, Community Montessori, Valliant, and The Heights charter schools.

As a charter school sponsor, the district maintains fiscal oversight responsibilities, particularly in the key areas of accounting, attendance accounting, budgeting, and payroll. As part of this oversight, sponsoring school districts are also responsible for reviewing charter financial reports, including interim reports. Should any adverse circumstances arise related to the district's charter school responsibilities that would negatively impact the financial condition of the district, please notify this office as soon as possible.

January 17, 2017
Ms. Nancy Hauer
Page 3 of 3

Conclusion

We appreciate the District's efforts to ensure fiscal solvency. Should any adverse circumstances arise which would negatively impact the financial condition of the district, please notify this office as soon as possible.

If you have any questions concerning this review, please feel free to call me at (858) 292-3537 or Andi Loree, Consultant, Business Advisory Services at (858) 292-3660.

Sincerely,



Brent Watson
Executive Director
District Financial Services

BW:AL:VS

cc: Cynthia White, Board President, Dehesa Elementary School District
Anna Buxbaum, Business Manager, Dehesa Elementary School District

Administration:

DAVID H. LORDEN, Ed.D.
Superintendent
ERIN GARCIA
Assistant Superintendent
ANDY JOHNSEN, Ed.D.
Assistant Superintendent



Board of Trustees:

JOHN V. BUTZ
GELIA G. COOK
KEVIN C. HOWE
BONNIE LACHAPPA
RHONDA TAYLOR

Board of Trustees
CSBA Region 17
San Diego County

Re: **Gelia G. Cook**, CSBA Region 17 Delegate Assembly

Dear Members of the Governing Board:

It is with pleasure that we inform you that the governing board of the Lakeside Union School District has unanimously nominated Gelia Cook as a candidate to the Delegate Assembly of the California School Boards Association. Mrs. Cook previously served on the Delegate Assembly for many years.

Mrs. Cook has been active as a child advocate for over thirty years. She has been a community and county leader in various ways, most notably as 9th District PTA President, board member of the Lakeside Union School District Board of Trustees for over 23 years; founding member and on board of directors of the El Capitan Family Health Center; member and founding chair of the Mt. View Unit of Rady Children's Hospital Auxiliary; and active involvement with the Lakeside Mile of Trees project.

Mrs. Cook's experiences have also included CSBA experience with delegate assembly; rewriting bylaws for local CSBA; VEBA representative for San Diego County School Boards Association; Masters in Governance and Boardmanship; and a presenter at CSBA's annual meetings.

Mrs. Cook is an exemplary leader who understands the need for collaboration and is open to the concerns and ideas of others, and possesses the highest personal integrity. She is truly a person of exemplary character, skills and knowledge.

I know she would be an outstanding Delegate and is worthy of your trust and vote.

Sincerely,

Handwritten signature of Kevin C. Howe in black ink.

Kevin C. Howe, President

Handwritten signature of John V. Butz in black ink.

John V. Butz, Member

Handwritten signature of Rhonda Taylor in black ink.

Rhonda Taylor, Member

Handwritten signature of Bonnie LaChappa in black ink.

Bonnie LaChappa, Clerk

Schools of Arts and Sciences

12335 Woodside Avenue • Lakeside, California 92040
DISTRICT OFFICE 619.390.2600 • FAX 619.561.7929 • <http://www.lsusd.net/>

San Dieguito

Union High School District

710 Encinitas Boulevard, Encinitas, CA 92024
Telephone (760) 753-6491
www.sduhsd.net

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill

Office of the Superintendent
Fax (760) 943-3508

February 14, 2016

Governing Board Members
CSBA Region 17
San Diego County

**RE: Beth Hergesheimer
CSBA Region 17 Delegate Assembly Election**

Dear Members of the Governing Board:

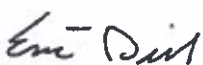
The Governing Board of the San Dieguito Union High School District (SDUHSD) unanimously nominated SDUHSD Board Clerk Beth Hergesheimer as a candidate for the Delegate Assembly of the California School Boards Association (CSBA).

As a school board member for 12 years and a current CSBA Delegate Assembly Member, Ms. Hergesheimer exemplifies CSBA's mission where "boards of education are entrusted by their diverse communities to ensure that a high quality education is provided to each student." She has been a parent of three students in SDUHSD and now has a son who works as a public school teacher elsewhere in San Diego County.

Ms. Hergesheimer has worked countless hours as an active parent/community volunteer both as a board member and as a parent leader prior to her board service. Beth is honest and conscientious in her relationships with parents and colleagues. Beth is well liked by all who come in contact with her because of her personality, work ethic and readily apparent integrity. Beth has equal interest in all facets of public education including budget, law, curriculum, athletics, career and college prep, and the arts.

I encourage you to cast your vote for experience, knowledge, dedication and a commitment to CSBA's goals and mission to advance the best interests of all students, to re-elect Beth Hergesheimer.

Sincerely,



Eric R. Dill
Superintendent



Santee School District

SCHOOLS:

Cajon Park
Carlton Hills
Carlton Oaks
Chet F. Harritt STEAM
Hill Creek
Pepper Drive
PRIDE Academy
at Prospect Avenue
Rio Seco
Sycamore Canyon
Alternative School
Santee Success Program

December 12, 2016

Governing Board Members
CSBA Region 17
San Diego County

Re: Re-election of Barbara Ryan to CSBA Region 17 Delegate Assembly

Dear Members of the Governing Board:

The Santee School District Board of Education unanimously nominated Barbara Ryan as a candidate for continuing service in the California School Boards Association Delegate Assembly, Region 17. It is with great pleasure that I endorse Mrs. Ryan's candidacy for another term as a delegate. Mrs. Ryan has worked with school board members and administrators as an elected member of the Delegate Assembly since 1982.

As a school board member for over 30 years, Mrs. Ryan exemplifies CSBA's Mission: "To provide leadership in setting and implementing the public education agenda and to support school board governance at the district and county levels." She has been a parent of five children in the Santee School District and now has grandchildren in our schools. She has worked countless hours in the board member capacity to improve education for all children in the county as well as the school district.

Mrs. Ryan truly believes in political and educational service. She has served the community of Santee for over three decades as a board member and has been an active member of CSBA during her tenure. Her passion is legislative affairs and her legislative expertise is a benefit to the students we serve and the students throughout the state of California.

It has always been Mrs. Ryan's goal that our students have the support necessary to receive a quality education and she continues to speak passionately, and without hesitation on their behalf in Sacramento. I encourage you to cast your vote for experience, knowledge, dedication, and commitment to education's goals and to children by supporting Barbara Ryan for the Region 17 CSBA Delegate Assembly.

Sincerely,

Cathy A. Pierce, Ed.D.
Superintendent

BOARD OF EDUCATION · Dustin Burns, Dianne El-Hajj, Ken Fox, Elana Levens-Craig, Barbara Ryan
DISTRICT SUPERINTENDENT · Cathy A. Pierce, Ed.D.

9625 Cuyamaca Street · Santee, California 92071-2674 · (619) 258-2300 · www.santeesd.net

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Anna Buxbaum
Business Manager

Subject: Monthly Budget Update

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

At the October 20, 2011 Board Meeting, Members were asked about their preferences for monthly budget updates. Consensus was that a statement of fund balances and clear, concise updates on key issues would be preferred during months falling in-between major reports.

Report:

Attached are 1) Fund balances (Cash in County Treasury), 2) Construction expenditure reports for the Bond and Developer Fee Funds

Financial Impact:

N/A-Form Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

NA – For Informational Purposes Only

Agenda Item #:VI.B.1

Dehesa School District

Fund Balances

(Cash in County Treasury as of March 2, 2017)

| FUND | DESCRIPTION | BALANCE |
|-------------|--|-----------------------|
| 01-00 | GENERAL FUND | \$1,363,016.38 |
| 09-00 | CHARTER SCHOOLS SPECIAL REVENUE FUND (FD 39) | \$129,046.43 |
| 12-06 | CHILD DEVELOPMENT FUND | \$1,655.91 |
| 13-00 | CAFETERIA SPECIAL REVENUE FUND | \$29,937.22 |
| 14-00 | DEFERRED MAINTENANCE FUND | \$100,059.95 |
| 17-42 | SPECIAL RESOURCE FUND (CHARTER OVERSIGHT) | \$481,559.76 |
| 20-00 | SPECIAL RESERVE OPEB/RETIREE BENEFITS FUND | \$68,273.67 |
| 21-39 | BUILDING FUND | \$291,600.76 |
| 25-19 | CAPITAL FACILITIES/SB2068 FUND | \$10,295.26 |
| 40-00 | SPECIAL RESERVES/CAPITAL PROJECTS | \$7,505.42 |
| | GRAND TOTAL | \$2,482,950.76 |

Please note that cash balances in the General Fund fluctuate on a regular basis. This is a normal feature of the fluid budget/accounting process.

**Dehesa School District
Building Fund 21-39**

3/2/2017

| Date | | | Expenditure |
|---|-----------------------------|--|---------------------|
| 7/1/2016 | Beginning Balance | | \$547,086.95 |
| 10/19/2016 | Interest | | \$795.20 |
| 11/2/2016 | Insurance Reimb | | \$14,484.65 |
| 1/20/2017 | Interest | | \$740.13 |
| | | | |
| Total | | | \$563,106.93 |
| Payment Date | Service Provider | Services Performed | Amount |
| 7/27/2016 | Office Depot | Conference Room Furniture for new building | \$2,278.35 |
| 9/2/2016 | West Coast Air | Final Payment to West Coast Air for Change Order | \$10,038.00 |
| 10/18/2016 | WorldBridge Technologies | Classroom Projector Installation | \$12,400.00 |
| 10/18/2016 | Dale Scott & Co. | Bond Disclosure Report | \$4,900.00 |
| 10/28/2016 | Union Bank Escrow Acct | Shade Structure Project-FACIPA | \$241,500.00 |
| 11/28/2016 | Division of State Architect | DSA Close out on Shade Structure | \$389.82 |
| | | | |
| TOTAL CURRENT YEAR EXPENSES | | | \$271,506.17 |
| TOTAL FUNDS AVAILABLE AS OF 3/2/17 | | | \$291,600.76 |

**Dehesa School District
Capital Facilities Funds 25-19**

3/2/2017

| Current Year Project Activity | | | Amount |
|---|------------------------|--------------------|------------------|
| 7/1/2015 | Beginning Fund Balance | | 20.09 |
| 10/11/2016 | Developer Fees | | 5,282.83 |
| 10/19/2016 | Interest | | 287.11 |
| 1/20/2017 | Interest | | 41.80 |
| 2/15/2017 | Developer Fees | | 4,663.43 |
| Total | | | 10,295.26 |
| Payment Date | Service Provider | Services Performed | Amount |
| TOTAL CURRENT YEAR EXPENSES | | | - |
| TOTAL FUNDS AVAILABLE AS OF 3/2/17 | | | 10,295.26 |

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Dehesa School Enrollment
as of March 9, 2017

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Discussion

Current Enrollment

By Grade Level

| | |
|--------------|------------|
| EAK | 16 |
| Kindergarten | 17 |
| 1st Grade | 20 |
| 2nd Grade | 15 |
| 3rd Grade | 16 |
| 4th Grade | 22 |
| 5th Grade | 24 |
| 6th Grade | 19 |
| 7th | 11 |
| 8th | 16 |
| Total | 176 |

End-of-the-Year Enrollment

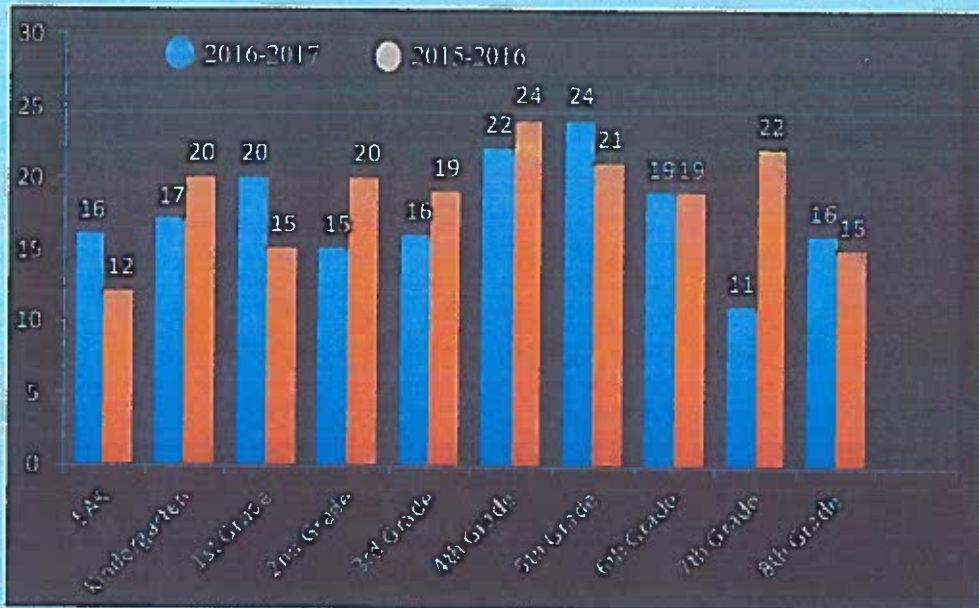
By Grade Level

| | |
|--------------|------------|
| EAK | 12 |
| Kindergarten | 20 |
| 1st Grade | 15 |
| 2nd Grade | 20 |
| 3rd Grade | 19 |
| 4th Grade | 24 |
| 5th Grade | 21 |
| 6th Grade | 19 |
| 7th | 22 |
| 8th | 15 |
| Total | 187 |

Inter District Transfers

Students who live in our
District but attend a
different school
40

Students who live in
another district but attend
our school
51



DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Girard, Edwards,
Stevens and Tucker
LLP Agreement for
Professional Services

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

The District currently has an Agreement for Professional Services with Girard and Edwards Legal Firm that has expired.

Report:

The recently expanded Girard, Edwards, Stevens and Tucker LLP Legal Firm has provided the District with excellent counsel in a prompt and professional manner.

Financial Impact:

The financial impact for legal fees is always on an as needed basis, but there is no change in the fee structure from the previous agreement.

Student Impact:

While there is no direct impact on our students, having the District receive outstanding counsel that ensures we meet all legal, moral, and ethical standards ultimately helps to provide a quality learning environment for our students.

Recommendation:

It is recommended that the Governing Board approve the Agreement for Professional Services with Girard, Edwards, Stevens and Tucker LLP.

Agenda Item #: VII.C.1

**AGREEMENT FOR THE PROVISION OF
LEGAL SERVICES
BY
GIRARD, EDWARDS, STEVENS & TUCKER LLP**

THIS AGREEMENT is made and entered into this 28th day of February, 2017, by and between the DEHESA SCHOOL DISTRICT, hereinafter called "CLIENT," and GIRARD, EDWARDS, STEVENS & TUCKER LLP, hereinafter called "ATTORNEYS."

In consideration of the promises and the mutual agreements contained in this Agreement for the Provision of Legal Services, CLIENT and ATTORNEYS agree as follows:

ATTORNEYS agree to provide the following professional services upon request:

1. Represent and advise CLIENT on those aspects of law as directed by the CLIENT;
2. Prepare legal opinions regarding statutes, court decisions, legislation, and other legal issues;
3. Represent the CLIENT before the courts, and other legal and administrative agencies;
4. Assist CLIENT in legal matters relating to administration of the CLIENT;
5. Perform such other duties as may be assigned by CLIENT in meeting its obligations under the law; and
6. Other duties as assigned by CLIENT and acceptable to ATTORNEYS.

ATTORNEYS shall provide those legal services reasonably required to represent CLIENT in these matters. ATTORNEYS shall also take reasonable steps to keep the CLIENT informed of significant developments and respond to the CLIENT's inquiries.

CLIENT shall be truthful with ATTORNEYS, cooperate with ATTORNEYS, keep ATTORNEYS informed of developments, and perform the obligations it has agreed to perform under this Agreement.

This Agreement shall continue in effect at CLIENT's option, unless terminated in writing with at least 30 days advance notice.

CLIENT agrees to pay ATTORNEYS their hourly rate of Three Hundred Eighty-Five Dollars (\$385) for David W. Girard, Two Hundred Ninety Dollars (\$290) for Heather M. Edwards, Two Hundred Sixty (\$260) for Eric E. Stevens, Michael Tucker, and/or Colby Mills, One Hundred Forty Dollars (\$140) for paralegal/law clerk, and One Hundred Ten Dollars (\$110) for Administrative Assistant for legal services performed with no cap on the number of hours to

be provided at this rate. CLIENT will be billed in minimum increments of one-tenth (0.1) of an hour at ATTORNEYS' prevailing rates for all time spent on CLIENT's matters at a minimum of three-tenths (0.3) of an hour for any work performed in one business day.

CLIENT agrees that it will pay ATTORNEYS any increase in their hourly rates. CLIENT will be notified of increases in hourly rates 30 days in advance, either by letter or by a notation on the monthly bill from ATTORNEYS. Agreements for legal fees other than the current hourly basis may be made by mutual written agreement for special projects.

CLIENT further agrees to reimburse ATTORNEYS for actual and necessary expenses and costs with respect to providing legal services, including but not limited to costs of mileage, lodging and travel expenses (including travel time), copying and facsimile transmissions, serving pleadings, filing fees and other charges assessed by courts and other public agencies, arbitrator's fees, court reporter's fees, jury fees, witness fees, investigation expenses, overnight delivery costs, costs of computer research outside of standard databases, consultant's fees and expert witness fees.

ATTORNEYS shall send CLIENT a statement for fees and costs incurred every calendar month. ATTORNEYS' statements shall: (1) clearly state the hourly rate; (2) the hours billed; and (3) provide a thorough description of the work performed. CLIENT shall pay ATTORNEYS' statements within 30 days of each statement's date.

It is expressly understood and agreed to by both parties that ATTORNEYS, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the CLIENT. Nevertheless CLIENT agrees that it shall provide ATTORNEYS with a defense and indemnification for any and all acts undertaken by ATTORNEYS on CLIENTS behalf to the extent ATTORNEYS would be entitled to such indemnity and defense if ATTORNEYS or its staff were employed by CLIENT.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement for the provision of legal services.

NANCY HAUER, Superintendent
Dehesa School District

Date: _____

ERIC E. STEVENS, Partner
Girard, Edwards, Stevens & Tucker LLP

Date: _____

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: 2016-17 Second Interim
Report

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

Assembly Bill 2861 requires that school districts prepare and submit interim financial reports so that Governing Boards, the State Controller, and the Superintendent of Public Instruction are informed of school districts' financial condition for the current and future years. Governing Boards are required to complete either a positive, qualified, or negative certification regarding the district's ability to meet its financial obligations.

Report:

Attached is the 2016-17 Second Interim financial report including State required forms for financial activities as of January 31, 2017. The report indicates that the District qualifies for a Positive Certification and will be able to meet its financial obligations for 2016-17 and the two subsequent fiscal years.

Financial Impact:

The projected ending fund balance on the Second Interim Financial report is \$357,070.

Student Impact:

The Second Interim report does not include any reduction in services currently provided to Dehesa students.

Recommendation:

It is recommended that the Board approve the attached Second Interim report.

Agenda Item #: VIII.C.2

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,486,149.00 | 1,490,074.00 | 1,148,580.46 | 1,490,074.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 40,979.00 | 43,004.18 | 3,034.18 | 43,004.18 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 71,712.00 | 68,144.00 | 45,237.12 | 68,144.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 777,825.00 | 1,499,658.00 | 117,235.42 | 1,499,658.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,376,665.00 | 3,100,878.18 | 1,314,087.18 | 3,100,878.18 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 774,256.00 | 698,215.00 | 350,021.94 | 698,215.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 430,749.00 | 419,170.00 | 235,231.91 | 419,170.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 374,900.00 | 386,382.00 | 186,734.14 | 386,382.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 78,856.00 | 71,838.00 | 32,730.32 | 71,838.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 213,658.00 | 263,722.00 | 175,997.04 | 263,722.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 28,808.00 | 28,807.01 | 28,808.00 | 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 | (2,155.00) | (2,589.00) | 0.00 | (2,589.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,870,264.00 | 1,865,546.00 | 1,009,522.36 | 1,865,546.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 506,401.00 | 1,235,332.18 | 304,564.82 | 1,235,332.18 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 321,951.00 | 1,053,953.00 | 43,022.00 | 1,053,953.00 | 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 | (165,341.00) | (155,988.35) | 0.00 | (155,988.35) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (487,292.00) | (1,209,941.35) | (43,022.00) | (1,209,941.35) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 19,109.00 | 25,380.83 | 281,642.82 | 25,390.83 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 318,651.33 | 318,651.33 | | 318,651.33 | 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) | | | 318,651.33 | 318,651.33 | | 318,651.33 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 318,651.33 | 318,651.33 | | 318,651.33 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 337,760.33 | 344,042.16 | | 344,042.16 | | |
| 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 | 256,080.68 | 235,025.00 | | 235,025.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 81,679.65 | 109,017.16 | | 109,017.16 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 1,229,469.00 | 1,223,564.00 | 672,710.00 | 1,223,564.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 224,948.00 | 224,948.00 | 110,818.00 | 224,948.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 5,779.00 | 5,779.00 | 5,779.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 4,676.00 | 4,657.00 | 2,271.64 | 4,657.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 579,067.00 | 607,984.00 | 321,404.42 | 607,984.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 18,849.00 | 19,816.00 | 19,638.48 | 19,816.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (322.00) | (233.00) | (265.12) | (233.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 211,844.00 | 268,768.00 | 146,470.24 | 268,768.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (23,041.00) | (8,338.00) | 0.00 | (8,338.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 817/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 2,245,490.00 | 2,346,945.00 | 1,278,826.68 | 2,346,945.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (759,341.00) | (856,871.00) | (130,246.20) | (856,871.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,486,149.00 | 1,490,074.00 | 1,148,580.46 | 1,490,074.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 39,970.00 | 41,949.06 | 1,979.06 | 41,949.06 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 1,009.00 | 1,055.12 | 1,055.12 | 1,055.12 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4810 | 8290 | | | | | | |
| Other No Child Left Behind | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 40,979.00 | 43,004.18 | 3,034.18 | 43,004.18 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6380 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 46,236.00 | 42,225.00 | 35,984.00 | 42,225.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 25,478.00 | 25,919.00 | 9,253.12 | 25,919.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| Common Core State Standards implementation | 7405 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 71,712.00 | 68,144.00 | 45,237.12 | 68,144.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 24,000.00 | 12,120.00 | 24,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,326.00 | 3,792.00 | 3,653.95 | 3,792.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 737,699.00 | 1,434,811.00 | 65,420.37 | 1,434,811.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 36,800.00 | 37,053.00 | 36,041.10 | 37,053.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 777,825.00 | 1,499,656.00 | 117,235.42 | 1,499,656.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,376,685.00 | 3,100,878.18 | 1,314,087.18 | 3,100,878.18 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 599,632.00 | 554,881.00 | 269,444.85 | 554,881.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 450.00 | 45.00 | 450.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 174,624.00 | 142,884.00 | 80,532.09 | 142,884.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 774,256.00 | 698,215.00 | 350,021.94 | 698,215.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 43,692.00 | 39,937.00 | 11,904.47 | 39,937.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 186,583.00 | 187,649.00 | 102,249.88 | 187,649.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 110,000.00 | 93,606.00 | 63,003.42 | 93,606.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 83,274.00 | 90,778.00 | 54,114.14 | 90,778.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 7,200.00 | 7,200.00 | 3,960.00 | 7,200.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 430,749.00 | 419,170.00 | 235,231.91 | 419,170.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 97,401.00 | 83,277.00 | 38,907.08 | 83,277.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 53,487.00 | 51,806.00 | 28,786.26 | 51,806.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 44,183.00 | 43,238.00 | 23,088.83 | 43,238.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 138,758.00 | 161,500.00 | 74,750.90 | 161,500.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 600.00 | 531.00 | 272.86 | 531.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 19,400.00 | 17,273.00 | 9,403.99 | 17,273.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 21,071.00 | 28,757.00 | 11,524.22 | 28,757.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 374,900.00 | 386,382.00 | 186,734.14 | 386,382.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 656.00 | 425.73 | 0.00 | 425.73 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 68,603.00 | 65,998.27 | 30,116.26 | 65,998.27 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 9,497.00 | 5,414.00 | 2,614.06 | 5,414.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 78,856.00 | 71,838.00 | 32,730.32 | 71,838.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 11,630.00 | 17,866.00 | 9,926.22 | 17,866.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 5,963.00 | 6,936.00 | 6,119.48 | 6,936.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 11,368.00 | 14,084.00 | 13,984.00 | 14,084.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 75,000.00 | 75,000.00 | 30,554.71 | 75,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 33,219.00 | 35,398.00 | 22,301.90 | 35,398.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 74,493.00 | 107,353.00 | 88,242.43 | 107,353.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,985.00 | 7,085.00 | 4,868.30 | 7,085.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 213,658.00 | 263,722.00 | 175,997.04 | 263,722.00 | 0.00 | 0.0% |

Dehesa Elementary
San Diego County

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

37 68049 00000
Form I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 28,808.00 | 28,807.01 | 28,808.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 28,808.00 | 28,807.01 | 28,808.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7261-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (2,155.00) | (2,589.00) | 0.00 | (2,589.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,155.00) | (2,589.00) | 0.00 | (2,589.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,870,264.00 | 1,865,546.00 | 1,009,522.36 | 1,865,546.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7811 | 0.00 | 9,004.00 | 18,878.00 | 9,004.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7812 | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7813 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7816 | 0.00 | 28,020.00 | 24,144.00 | 28,020.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7819 | 43,022.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 321,951.00 | 1,053,953.00 | 43,022.00 | 1,053,953.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (165,341.00) | (155,988.35) | 0.00 | (155,988.35) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (165,341.00) | (155,988.35) | 0.00 | (155,988.35) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (487,292.00) | (1,209,941.35) | (43,022.00) | (1,209,941.35) | 0.00 | 0.0% |

2018-17 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 77,693.00 | 77,693.00 | 0.00 | 77,693.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 351,758.00 | 361,181.00 | 4,488.00 | 361,181.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 95,547.00 | 172,771.94 | 84,288.28 | 172,771.94 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 937,818.00 | 936,071.00 | 500,543.00 | 936,071.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,462,616.00 | 1,547,716.94 | 589,319.28 | 1,547,716.94 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 163,818.00 | 196,376.00 | 101,228.77 | 196,376.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 94,033.00 | 97,106.00 | 50,319.65 | 97,106.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 137,536.00 | 159,358.00 | 51,656.76 | 159,358.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 43,646.00 | 60,817.00 | 10,891.34 | 60,817.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,186,769.00 | 1,214,527.00 | 312,203.81 | 1,214,527.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 50,428.00 | 50,428.00 | 0.00 | 50,428.00 | 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 | 2,155.00 | 2,589.00 | 0.00 | 2,589.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,678,385.00 | 1,781,001.00 | 526,100.13 | 1,781,001.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (215,769.00) | (233,284.06) | 63,219.15 | (233,284.06) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 165,341.00 | 155,988.35 | 0.00 | 155,988.35 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 165,341.00 | 155,988.35 | 0.00 | 155,988.35 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (50,428.00) | (77,295.71) | 63,219.15 | (77,295.71) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 90,323.95 | 90,323.95 | | 90,323.95 | 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) | | | 90,323.95 | 90,323.95 | | 90,323.95 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 90,323.95 | 90,323.95 | | 90,323.95 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,895.95 | 13,028.24 | | 13,028.24 | | |
| 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 | 39,895.95 | 13,028.24 | | 13,028.24 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 77,693.00 | 77,693.00 | 0.00 | 77,693.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 77,693.00 | 77,693.00 | 0.00 | 77,693.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 298,909.00 | 298,909.00 | 0.00 | 298,909.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants | | | | | | | | |
| Low-Income and Neglected | 3010 | 8290 | 21,199.00 | 27,421.00 | 3,213.00 | 27,421.00 | 0.00 | 0.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 3,574.00 | 3,711.00 | 868.00 | 3,711.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 517.00 | 2,224.00 | 407.00 | 2,224.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4810 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3012-3020, 3030-3199, 4038-4126, 5510 | | | | | | | |
| Other No Child Left Behind | | 8290 | 22,248.00 | 22,731.00 | 0.00 | 22,731.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 5,311.00 | 6,185.00 | 0.00 | 6,185.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 351,758.00 | 361,181.00 | 4,488.00 | 361,181.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 8360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 7,461.00 | 12,237.94 | 4,908.28 | 12,237.94 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 88,086.00 | 160,534.00 | 79,380.00 | 160,534.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 95,547.00 | 172,771.94 | 84,288.28 | 172,771.94 | 0.00 | 0.0% |

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|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustme | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 937,618.00 | 936,071.00 | 500,543.00 | 936,071.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 937,618.00 | 936,071.00 | 500,543.00 | 936,071.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,462,616.00 | 1,547,716.94 | 589,319.28 | 1,547,716.94 | 0.00 | 0.0% |

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 125,628.00 | 125,488.00 | 61,921.40 | 125,488.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 15,750.00 | 15,750.00 | 8,100.00 | 15,750.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 22,440.00 | 55,140.00 | 31,207.37 | 55,140.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 163,818.00 | 196,376.00 | 101,228.77 | 196,376.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 68,588.00 | 69,373.00 | 34,337.29 | 69,373.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 27,445.00 | 27,733.00 | 15,982.36 | 27,733.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 94,033.00 | 97,106.00 | 50,319.65 | 97,106.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 71,757.00 | 72,468.00 | 10,362.33 | 72,468.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 11,027.00 | 12,044.00 | 6,350.88 | 12,044.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 9,572.00 | 11,196.00 | 5,730.74 | 11,196.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 40,898.00 | 58,823.00 | 26,800.35 | 58,823.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 129.00 | 146.00 | 75.83 | 146.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,153.00 | 4,681.00 | 2,338.63 | 4,681.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 137,536.00 | 159,358.00 | 51,656.76 | 159,358.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 7,461.00 | 10,976.96 | 0.00 | 10,976.96 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 36,185.00 | 49,640.04 | 10,691.34 | 49,640.04 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 43,646.00 | 60,617.00 | 10,691.34 | 60,617.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,425.00 | 18,244.00 | 9,489.66 | 18,244.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,123,003.00 | 1,114,574.00 | 276,827.32 | 1,114,574.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 60,341.00 | 81,709.00 | 25,886.63 | 81,709.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,186,769.00 | 1,214,527.00 | 312,203.61 | 1,214,527.00 | 0.00 | 0.0% |

Dehesa Elementary
San Diego County

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

37 68049 00000
Form

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 50,428.00 | 50,428.00 | 0.00 | 50,428.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 50,428.00 | 50,428.00 | 0.00 | 50,428.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| All Other Transfers | | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 2,155.00 | 2,589.00 | 0.00 | 2,589.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 2,155.00 | 2,589.00 | 0.00 | 2,589.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,678,385.00 | 1,781,001.00 | 526,100.13 | 1,781,001.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 165,341.00 | 155,988.35 | 0.00 | 155,988.35 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 165,341.00 | 155,988.35 | 0.00 | 155,988.35 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 165,341.00 | 155,988.35 | 0.00 | 155,988.35 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,583,842.00 | 1,587,767.00 | 1,148,580.46 | 1,587,767.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 392,737.00 | 404,185.18 | 7,522.18 | 404,185.18 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 167,259.00 | 240,915.94 | 129,525.40 | 240,915.94 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,715,443.00 | 2,435,727.00 | 617,778.42 | 2,435,727.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,839,281.00 | 4,648,595.12 | 1,903,406.46 | 4,648,595.12 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 938,074.00 | 894,591.00 | 451,250.71 | 894,591.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 524,782.00 | 516,276.00 | 285,551.56 | 516,276.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 512,436.00 | 545,740.00 | 238,390.90 | 545,740.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 122,502.00 | 132,455.00 | 43,421.66 | 132,455.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,400,427.00 | 1,478,249.00 | 488,200.65 | 1,478,249.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 50,428.00 | 79,236.00 | 28,807.01 | 79,236.00 | 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 | | | 3,548,649.00 | 3,646,547.00 | 1,535,622.49 | 3,646,547.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 290,632.00 | 1,002,048.12 | 367,783.97 | 1,002,048.12 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 321,951.00 | 1,053,953.00 | 43,022.00 | 1,053,953.00 | 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 | | | (321,951.00) | (1,053,953.00) | (43,022.00) | (1,053,953.00) | | |

2016-17 Second 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (31,319.00) | (51,904.88) | 324,781.97 | (51,904.88) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 408,975.28 | 408,975.28 | | 408,975.28 | 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) | | | 408,975.28 | 408,975.28 | | 408,975.28 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 408,975.28 | 408,975.28 | | 408,975.28 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 377,656.28 | 357,070.40 | | 357,070.40 | | |
| 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 | | | 39,895.95 | 13,028.24 | | 13,028.24 | | |
| 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 | 256,080.68 | 235,025.00 | | 235,025.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 81,679.65 | 109,017.16 | | 109,017.16 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,229,489.00 | 1,223,584.00 | 672,710.00 | 1,223,584.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 224,948.00 | 224,948.00 | 110,818.00 | 224,948.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 5,779.00 | 5,779.00 | 5,779.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 4,678.00 | 4,657.00 | 2,271.64 | 4,657.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 579,067.00 | 607,984.00 | 321,404.42 | 607,984.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 18,849.00 | 19,816.00 | 19,638.48 | 19,816.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (322.00) | (233.00) | (265.12) | (233.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 211,844.00 | 288,768.00 | 146,470.24 | 288,768.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (23,041.00) | (8,338.00) | 0.00 | (8,338.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41804) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 2,245,490.00 | 2,346,945.00 | 1,278,826.66 | 2,346,945.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (759,341.00) | (856,871.00) | (130,246.20) | (856,871.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 77,693.00 | 77,693.00 | 0.00 | 77,693.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,563,842.00 | 1,567,767.00 | 1,148,580.46 | 1,567,767.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 39,970.00 | 41,949.06 | 1,979.06 | 41,949.06 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 298,909.00 | 298,909.00 | 0.00 | 298,909.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 1,009.00 | 1,055.12 | 1,055.12 | 1,055.12 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants | | | | | | | | |
| Low-Income and Neglected | 3010 | 8290 | 21,199.00 | 27,421.00 | 3,213.00 | 27,421.00 | 0.00 | 0.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 3,574.00 | 3,711.00 | 868.00 | 3,711.00 | 0.00 | 0.0% |

2016-17 Second 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) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 517.00 | 2,224.00 | 407.00 | 2,224.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3012-3020, 3030-3199, 4036-4126, 5510 | | | | | | | |
| Other No Child Left Behind | | 8290 | 22,248.00 | 22,731.00 | 0.00 | 22,731.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 5,311.00 | 6,185.00 | 0.00 | 6,185.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 392,737.00 | 404,185.18 | 7,522.18 | 404,185.18 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 46,236.00 | 42,225.00 | 35,984.00 | 42,225.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materie | | 8560 | 32,937.00 | 38,156.94 | 14,161.40 | 38,156.94 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 88,086.00 | 160,534.00 | 79,380.00 | 160,534.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 167,259.00 | 240,915.94 | 129,525.40 | 240,915.94 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 24,000.00 | 12,120.00 | 24,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,326.00 | 3,792.00 | 3,653.95 | 3,792.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 737,699.00 | 1,434,811.00 | 65,420.37 | 1,434,811.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 36,800.00 | 37,053.00 | 36,041.10 | 37,053.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 937,618.00 | 936,071.00 | 500,543.00 | 936,071.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,715,443.00 | 2,435,727.00 | 617,778.42 | 2,435,727.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3,839,281.00 | 4,648,595.12 | 1,903,406.46 | 4,648,595.12 | 0.00 | 0.0% |

2016-17 Second 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 725,260.00 | 680,387.00 | 331,366.25 | 680,387.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 15,750.00 | 16,200.00 | 8,145.00 | 16,200.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 197,064.00 | 198,024.00 | 111,739.46 | 198,024.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 938,074.00 | 894,591.00 | 451,250.71 | 894,591.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 110,280.00 | 109,310.00 | 46,241.76 | 109,310.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 214,028.00 | 215,382.00 | 118,232.24 | 215,382.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 110,000.00 | 93,606.00 | 63,003.42 | 93,606.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 83,274.00 | 90,778.00 | 54,114.14 | 90,778.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 7,200.00 | 7,200.00 | 3,980.00 | 7,200.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 524,782.00 | 516,276.00 | 285,551.56 | 516,276.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 169,158.00 | 155,745.00 | 49,269.41 | 155,745.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 64,514.00 | 63,850.00 | 35,137.14 | 63,850.00 | 0.00 | 0.0% |
| QASDI/Medicare/Alternative | | 3301-3302 | 53,755.00 | 54,434.00 | 28,819.57 | 54,434.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 179,856.00 | 220,323.00 | 101,551.25 | 220,323.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 729.00 | 677.00 | 348.69 | 677.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 23,553.00 | 21,954.00 | 11,740.62 | 21,954.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 21,071.00 | 28,757.00 | 11,524.22 | 28,757.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 512,436.00 | 545,740.00 | 238,390.90 | 545,740.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 6,117.00 | 11,402.69 | 0.00 | 11,402.69 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 104,788.00 | 115,638.31 | 40,807.60 | 115,638.31 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 9,497.00 | 5,414.00 | 2,614.06 | 5,414.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 122,502.00 | 132,455.00 | 43,421.66 | 132,455.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 15,055.00 | 36,110.00 | 19,415.88 | 36,110.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 5,963.00 | 6,936.00 | 6,119.48 | 6,936.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 11,368.00 | 14,084.00 | 13,984.00 | 14,084.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 75,000.00 | 75,000.00 | 30,554.71 | 75,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,156,222.00 | 1,149,972.00 | 299,129.22 | 1,149,972.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 134,834.00 | 189,062.00 | 114,129.06 | 189,062.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,985.00 | 7,085.00 | 4,868.30 | 7,085.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,400,427.00 | 1,478,249.00 | 488,200.65 | 1,478,249.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 50,428.00 | 50,428.00 | 0.00 | 50,428.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 28,808.00 | 28,807.01 | 28,808.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 50,428.00 | 79,236.00 | 28,807.01 | 79,236.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,548,649.00 | 3,646,547.00 | 1,535,622.49 | 3,646,547.00 | 0.00 | 0.0% |

2016-17 Second 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 9,004.00 | 18,878.00 | 9,004.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 26,020.00 | 24,144.00 | 26,020.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 43,022.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 321,951.00 | 1,053,953.00 | 43,022.00 | 1,053,953.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (321,951.00) | (1,053,953.00) | (43,022.00) | (1,053,953.00) | 0.00 | 0.0% |

Dehesa Elementary
San Diego County

Second Interim
General Fund
Exhibit: Restricted Balance Detail

37 68049 000000
Form 011

| Resource | Description | 2016-17 Projected Year Totals |
|----------------------------------|------------------------------------|--|
| 6512 | Special Ed: Mental Health Services | 4,785.00 |
| 9010 | Other Restricted Local | 8,243.24 |
| Total, Restricted Balance | | <u>13,028.24</u> |

2016-17 Second Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 387.00 | 557.00 | 556.75 | 557.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 387.00 | 557.00 | 556.75 | 557.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 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 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 387.00 | 557.00 | 556.75 | 557.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 387.00 | 557.00 | 556.75 | 557.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 128,489.68 | 128,489.68 | | 128,489.68 | 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) | | | 128,489.68 | 128,489.68 | | 128,489.68 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 128,489.68 | 128,489.68 | | 128,489.68 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 128,878.68 | 129,046.68 | | 129,046.68 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,181.00 | 1,181.00 | | 1,181.00 | | |
| 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 | 127,695.68 | 127,865.68 | | 127,865.68 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 387.00 | 557.00 | 556.75 | 557.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Intersagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 387.00 | 557.00 | 556.75 | 557.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 387.00 | 557.00 | 556.75 | 557.00 | | |

2016-17 Second Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 8170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 8300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 8400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 8500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7819 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7851 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Charter Schools Special Revenue Fund
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 091

| Resource | Description | 2016/17 Projected Year Totals |
|----------------------------------|----------------------------------|--|
| 6300 | Lottery: Instructional Materials | 1,181.00 |
| Total, Restricted Balance | | <u>1,181.00</u> |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 36,979.00 | 36,979.00 | 5,537.11 | 36,979.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 36,979.00 | 36,979.00 | 5,537.11 | 36,979.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 40,180.00 | 29,995.00 | 15,482.25 | 29,995.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 13,637.00 | 13,981.00 | 7,431.00 | 13,981.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,257.00 | 1,261.00 | 624.09 | 1,261.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 583.00 | 746.00 | 270.73 | 746.00 | 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 | | | 55,657.00 | 45,983.00 | 23,808.07 | 45,983.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (18,678.00) | (9,004.00) | (18,270.96) | (9,004.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 18,678.00 | 9,004.00 | 18,678.00 | 9,004.00 | 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 | | | 18,678.00 | 9,004.00 | 18,678.00 | 9,004.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 607.04 | 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 62.00 | 62.00 | 37.11 | 62.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 36,917.00 | 36,917.00 | 5,500.00 | 36,917.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 36,979.00 | 36,979.00 | 5,537.11 | 36,979.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 36,979.00 | 36,979.00 | 5,537.11 | 36,979.00 | 0.00 | 0.0% |

2016-17 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 173.91 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 40,180.00 | 29,995.00 | 15,308.34 | 29,995.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 40,180.00 | 29,995.00 | 15,482.25 | 29,995.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 4,032.00 | 3,913.00 | 1,720.87 | 3,913.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,074.00 | 2,213.00 | 1,147.01 | 2,213.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 8,065.00 | 7,378.00 | 4,312.33 | 7,378.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 20.00 | 15.00 | 7.74 | 15.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 648.00 | 462.00 | 243.05 | 462.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 13,837.00 | 13,981.00 | 7,431.00 | 13,981.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,257.00 | 1,261.00 | 624.09 | 1,261.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,257.00 | 1,261.00 | 624.09 | 1,261.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 583.00 | 746.00 | 270.73 | 746.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 583.00 | 746.00 | 270.73 | 746.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 55,857.00 | 45,983.00 | 23,808.07 | 45,983.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 0.00 | 9,004.00 | 18,878.00 | 9,004.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 18,878.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 18,878.00 | 9,004.00 | 18,878.00 | 9,004.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8985 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 18,878.00 | 9,004.00 | 18,878.00 | 9,004.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Child Development Fund
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 12I

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 47,506.00 | 48,961.00 | 11,497.57 | 48,961.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,892.00 | 3,899.00 | 1,093.38 | 3,899.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,245.00 | 14,315.00 | 13,114.56 | 14,315.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 65,643.00 | 67,175.00 | 25,705.51 | 67,175.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 25,965.00 | 27,268.00 | 15,054.25 | 27,268.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 13,200.00 | 14,683.00 | 7,507.73 | 14,683.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 49,588.00 | 49,920.00 | 16,227.21 | 49,920.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,034.00 | 1,318.00 | 1,020.41 | 1,318.00 | 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 | | | 89,787.00 | 93,185.00 | 39,809.60 | 93,185.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (24,144.00) | (26,010.00) | (14,104.09) | (26,010.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 24,144.00 | 26,020.00 | 24,144.00 | 26,020.00 | 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 | | | 24,144.00 | 26,020.00 | 24,144.00 | 26,020.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 10.00 | 10,039.91 | 10.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,590.31 | 16,590.31 | | 16,590.31 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,590.31 | 16,590.31 | | 16,590.31 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,590.31 | 16,590.31 | | 16,590.31 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,590.31 | 16,600.31 | | 16,600.31 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 16,590.31 | 16,590.31 | | 16,590.31 | | |
| 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 | 10.00 | | 10.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 47,506.00 | 48,961.00 | 11,497.57 | 48,961.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 47,506.00 | 48,961.00 | 11,497.57 | 48,961.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 3,892.00 | 3,899.00 | 1,093.38 | 3,899.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,892.00 | 3,899.00 | 1,093.38 | 3,899.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 14,200.00 | 14,200.00 | 13,000.00 | 14,200.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 45.00 | 90.00 | 89.56 | 90.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 25.00 | 25.00 | 25.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,245.00 | 14,315.00 | 13,114.56 | 14,315.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 85,643.00 | 87,175.00 | 25,705.51 | 87,175.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 25,985.00 | 27,266.00 | 15,054.25 | 27,266.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 25,985.00 | 27,266.00 | 15,054.25 | 27,266.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,606.00 | 3,660.00 | 2,033.33 | 3,660.00 | 0.00 | 0.0% |
| QASDI/Medicare/Alternative | | 3301-3302 | 1,986.00 | 2,086.00 | 1,151.64 | 2,086.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 7,177.00 | 8,495.00 | 4,078.89 | 8,495.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 13.00 | 14.00 | 7.53 | 14.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 418.00 | 428.00 | 236.34 | 428.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 13,200.00 | 14,683.00 | 7,507.73 | 14,683.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 668.00 | 1,000.00 | 36.42 | 1,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 48,920.00 | 48,920.00 | 16,190.79 | 48,920.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 49,588.00 | 49,920.00 | 16,227.21 | 49,920.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 425.00 | 716.00 | 711.41 | 716.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 300.00 | 300.00 | 0.00 | 300.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 309.00 | 300.00 | 309.00 | 300.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,034.00 | 1,316.00 | 1,020.41 | 1,318.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 89,787.00 | 93,185.00 | 39,809.60 | 93,185.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 24,144.00 | 26,020.00 | 24,144.00 | 26,020.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 24,144.00 | 26,020.00 | 24,144.00 | 26,020.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7819 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 24,144.00 | 26,020.00 | 24,144.00 | 26,020.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 13I

| Resource | Description | 2016/17 Projected Year Totals |
|----------------------------------|--|--|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 16,590.31 |
| Total, Restricted Balance | | <u>16,590.31</u> |

2016-17 Second 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) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 315.00 | 666.00 | 437.35 | 666.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 315.00 | 666.00 | 437.35 | 666.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 2,180.00 | 2,180.00 | 2,180.00 | 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 | 2,180.00 | 2,180.00 | 2,180.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 315.00 | (1,514.00) | (1,742.65) | (1,514.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 315.00 | (1,514.00) | (1,742.65) | (1,514.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 101,802.60 | 101,802.60 | | 101,802.60 | 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) | | | 101,802.60 | 101,802.60 | | 101,802.60 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 101,802.60 | 101,802.60 | | 101,802.60 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 102,117.60 | 100,288.60 | | 100,288.60 | | |
| 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 | 102,117.60 | 100,288.60 | | 100,288.60 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 315.00 | 666.00 | 437.35 | 666.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 315.00 | 666.00 | 437.35 | 666.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 315.00 | 666.00 | 437.35 | 666.00 | | |

2016-17 Second 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 2,180.00 | 2,180.00 | 2,180.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 2,180.00 | 2,180.00 | 2,180.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 2,180.00 | 2,180.00 | 2,180.00 | | |

2016-17 Second 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 141

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

2016-17 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 160.00 | 3,135.00 | 2,077.60 | 3,135.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 160.00 | 3,135.00 | 2,077.60 | 3,135.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 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 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 160.00 | 3,135.00 | 2,077.60 | 3,135.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | 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 | | | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | | |

2016-17 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 278,089.00 | 1,022,064.00 | 2,077.80 | 1,022,064.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9781 | 987,007.16 | 987,007.16 | | 987,007.16 | 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) | | | 987,007.16 | 987,007.16 | | 987,007.16 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 987,007.16 | 987,007.16 | | 987,007.16 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,266,096.16 | 2,009,071.16 | | 2,009,071.16 | | |
| 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 | 1,266,096.16 | 2,009,071.16 | | 2,009,071.16 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8831 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8860 | 160.00 | 3,135.00 | 2,077.60 | 3,135.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8862 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 160.00 | 3,135.00 | 2,077.60 | 3,135.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 160.00 | 3,135.00 | 2,077.60 | 3,135.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7812 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7813 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7819 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 278,929.00 | 1,018,929.00 | 0.00 | 1,018,929.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 171

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

2016-17 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 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 | 26.00 | 444.00 | 294.55 | 444.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 26.00 | 444.00 | 294.55 | 444.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 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 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 26.00 | 444.00 | 294.55 | 444.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 28.00 | 444.00 | 294.55 | 444.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 67,979.12 | 67,979.12 | | 67,979.12 | 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) | | | 67,979.12 | 67,979.12 | | 67,979.12 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 67,979.12 | 67,979.12 | | 67,979.12 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,005.12 | 68,423.12 | | 68,423.12 | | |
| 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 | 68,005.12 | 68,423.12 | | 68,423.12 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 28.00 | 444.00 | 294.55 | 444.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 28.00 | 444.00 | 294.55 | 444.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 28.00 | 444.00 | 294.55 | 444.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 201

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

2016-17 Second Interim
Building Fund
Revenues, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 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 | 35.00 | 1,536.00 | 1,535.33 | 1,536.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 35.00 | 1,536.00 | 1,535.33 | 1,536.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 4,900.00 | 4,900.00 | 4,900.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 298,971.00 | 294,071.00 | 252,121.52 | 294,071.00 | 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 | | | 298,971.00 | 298,971.00 | 252,021.52 | 298,971.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (298,936.00) | (297,435.00) | (255,486.19) | (297,435.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (288,936.00) | (297,435.00) | (255,488.18) | (297,435.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 547,086.95 | 547,086.95 | | 547,086.95 | 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) | | | 547,086.95 | 547,086.95 | | 547,086.95 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 547,086.95 | 547,086.95 | | 547,086.95 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 248,150.95 | 249,651.95 | | 249,651.95 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 248,150.95 | 249,651.95 | | 249,651.95 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | | | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 35.00 | 1,536.00 | 1,535.33 | 1,536.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 35.00 | 1,536.00 | 1,535.33 | 1,536.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 35.00 | 1,536.00 | 1,535.33 | 1,536.00 | 0.00 | 0.0% |

2016-17 Second 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASD/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 4,900.00 | 4,900.00 | 4,900.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 4,900.00 | 4,900.00 | 4,900.00 | 0.00 | 0.0% |

2016-17 Second 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 298,971.00 | 279,392.00 | 237,443.17 | 279,392.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 14,679.00 | 14,678.35 | 14,678.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 298,971.00 | 294,071.00 | 252,121.52 | 294,071.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 298,971.00 | 298,971.00 | 252,121.52 | 298,971.00 | | |

2016-17 Second 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8978 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350.00 | 6,357.00 | 5,811.74 | 6,357.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 350.00 | 6,357.00 | 5,811.74 | 6,357.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1899 | 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 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 350.00 | 6,357.00 | 5,811.74 | 6,357.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % DIF Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 350.00 | 6,357.00 | 5,811.74 | 6,357.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20.09 | 20.09 | | 20.09 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20.09 | 20.09 | | 20.09 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20.09 | 20.09 | | 20.09 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 370.09 | 6,377.09 | | 6,377.09 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 370.09 | 6,377.09 | | 6,377.09 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 350.00 | 357.00 | 328.91 | 357.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 6,000.00 | 5,282.83 | 6,000.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 350.00 | 6,357.00 | 5,611.74 | 6,357.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 350.00 | 6,357.00 | 5,611.74 | 6,357.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

Dehesa Elementary
San Diego County

Second Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 25I

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

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8800-8799 | 25.00 | 33.00 | 32.38 | 33.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 25.00 | 33.00 | 32.38 | 33.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 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 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 25.00 | 33.00 | 32.38 | 33.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 25.00 | 33.00 | 32.38 | 33.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,473.04 | 7,473.04 | | 7,473.04 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,473.04 | 7,473.04 | | 7,473.04 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,473.04 | 7,473.04 | | 7,473.04 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,498.04 | 7,506.04 | | 7,506.04 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 7,498.04 | 7,506.04 | | 7,506.04 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25.00 | 33.00 | 32.38 | 33.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25.00 | 33.00 | 32.38 | 33.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 25.00 | 33.00 | 32.38 | 33.00 | | |

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

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

Dehesa Elementary
San Diego County

Second Interim
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68049 0000000
Form 401

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 174.20 | 174.18 | 146.00 | 174.18 | 0.00 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 174.20 | 174.18 | 146.00 | 174.18 | 0.00 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 174.20 | 174.18 | 146.00 | 174.18 | 0.00 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| 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. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 5. County Operations Grant ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| 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) |
|--|--|--|--|--|-----------------------------|--|
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2017

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Anna Buxbaum Telephone: 619-444-2161

Title: Business Manager E-mail: anna.buxbaum@dehesasd.net

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment? • 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 |
| | | | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities? | | X |
| | | | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities? | X | |
| | | | | n/a |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| | | | | X |
| | | | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) | | n/a |
| | | | | n/a |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 135,882.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,791,968.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.58%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

| | |
|--|------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 161,466.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,714.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 19,266.47 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 182,446.47 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 19,555.97 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 202,002.44 |

B. Base Costs

| | |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 2,368,644.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 367,698.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 221,571.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 184,843.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 7,200.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 234,908.53 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 45,983.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 93,185.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 3,524,032.53 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.18%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 5.73%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | | | |
|---|--|--|-----------------------|
| A. | Indirect costs incurred in the current year (Part III, Line A8) | | <u>182,446.47</u> |
| B. | Carry-forward adjustment from prior year(s) | | |
| 1. | Carry-forward adjustment from the second prior year | | <u>(9,947.49)</u> |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | | <u>0.00</u> |
| C. | Carry-forward adjustment for under- or over-recovery in the current year | | |
| 1. | Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.34%) times Part III, Line B18); zero if negative | | <u>19,555.97</u> |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.36%) times Part III, Line B18); zero if positive | | <u>0.00</u> |
| D. | Preliminary carry-forward adjustment (Line C1 or C2) | | <u>19,555.97</u> |
| E. | Optional allocation of negative carry-forward adjustment over more than one year | | |
| <p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p> | | | |
| Option 1. | Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | | not applicable |
| Option 2. | Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | | <u>not applicable</u> |
| Option 3. | Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | | | |
| | | | 1 |
| F. | Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | | <u>19,555.97</u> |

Dehesa Elementary
San Diego County

Second Interim
2016-17 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

37 68049 000000
Form ICR

Approved indirect cost rate: 4.34%
Highest rate used in any program: 4.36%

Note: In one or more resources, the rate used is greater than the approved rate.

| <u>Fund</u> | <u>Resource</u> | <u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u> | <u>Indirect Costs Charged (Objects 7310 and 7350)</u> | <u>Rate Used</u> |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 26,281.00 | 1,140.00 | 4.34% |
| 01 | 4035 | 3,557.00 | 154.00 | 4.33% |
| 01 | 4126 | 21,786.00 | 945.00 | 4.34% |
| 01 | 4201 | 2,131.00 | 93.00 | 4.36% |
| 01 | 4510 | 5,928.00 | 257.00 | 4.34% |

DEHESA SCHOOL DISTRICT
2016-17 Second Interim Budget Report
MULTI-YEAR PROJECTIONS NARRATIVE

REVENUES

LCFF REVENUE SOURCES

Unrestricted LCFF revenues were estimated based upon the multi-year projections on the FCMAT Calculator. Average Daily Attendance (ADA) was projected to remain flat at 146.00 for 2016-17 through 2018-19. Because the State provides for a one-year reprieve for declining enrollment districts, prior year ADA from 2015-16 of 174.18 was used to calculate funding for 2016-17. Charter School ADA was projected to decrease from 4,171.51 in 2016-17 to 1,207.34 in both 2017-18 and 2018-19. Gap Funding was calculated based upon DOF's projections of 55.28% for 2016-17, 23.67% for 2017-18 and 53.85% for 2018-19. The COLA applied to the base grants was 0% for 2016-17, 1.48% for 2017-18 and 2.40% for 2018-19. *Restricted* LCFF revenue sources decreased by \$70,907 in 2017-18 due to the projected loss in Special Ed charter ADA. The remaining revenues were increased by the COLA of 1.48% in 2017-18 and 2.40% in 2018-19.

RESTRICTED FEDERAL REVENUES

Restricted Federal revenues in 2017-18 were reduced by 1) \$6,532 to reflect one-time carryover funds in 2016-17 and 2) \$254,073 to reflect the impact of the loss in Charter ADA on Federal IDEA revenues. The remaining revenues were increased by the COLA of 1.48% in 2017-18 and 2.40% in 2018-19. Unrestricted Federal revenues were increased by the projected COLA of 1.48% in 2017-18 and 2.40% in 2018-19.

UNRESTRICTED STATE REVENUES

Unrestricted State Revenues were reduced by \$37,275 in 2017-18 to reflect one-time funding for mandated costs in 2016-17. Restricted State Revenues were decreased by \$58,957 to reflect one-time carryover for Mental Health and Restricted Lottery in 2016-17. The remaining revenues (Restricted and Unrestricted) were increased by the projected COLA of 1.48% in 2017-18 and 2.40% in 2018-19.

RESTRICTED LOCAL REVENUES

Restricted Local revenues decreased by \$855,992 to reflect the impact of Charter ADA on State Special Education funding. Unrestricted local revenues decreased in 2017-18 by 1) \$650,200 due to a projected decrease in Charter oversight fees 2) \$24,000 due to a decrease in revenues earned from charter facility rentals and 3) \$15,774 as a result of a one-time reimbursement in 2016-17. The remaining revenues (unrestricted and restricted) increased by the COLA of 1.48% in 2017-18 and 2.40% in 2018-19.

EXPENDITURES

Certificated and Classified Salaries: Increases as a result of group/range/step adjustments for certificated and classified salaries are estimated at 2% in 2017-18 and 2018-19. Cost-of-living adjustments for salaries are not budgeted in the MYP's at this time. In 2016-17 Certificated and Classified Salaries have been reduced by \$203,537.07 to reflect reductions in staff.

BENEFITS

Employee benefits were adjusted as follows:

- **2017-18:**
 - An increase of \$16,470 (\$9,954 unrestricted & \$6,516 restricted) to reflect a 6% increase in health premiums
 - An unrestricted decrease in overall liability of \$681.00 due to decrease in salaries from 2016-17 to 2017-18 for PERS (15.80%) & an increase of \$7,279 for STRS (14.43%) rate increases.
- **2018-19:**
 - An increase of \$17,620 (\$10,631 unrestricted & \$6,989 restricted) to reflect a 6% increase in health premiums
 - An unrestricted Increase of \$11,922 for PERS (18.70%) & \$14,340 for STRS (16.28%) rate increases

BOOKS AND SUPPLIES

Books and supplies are projected to increase by the CPI of 2.72% in 2017-18 and 2.92% in 2018-19.

SERVICES AND OPERATING EXPENDITURES

Restricted Services and Operating Expenditures were reduced in 2017-18 by 1) \$1,078,217 to reflect reductions in Special Ed Services provided to the Charters and 2) \$18,065 due to one-time expenditures in 2016-17 as a result of the Educator Effectiveness grant. After the above adjustments were made, the remaining services were increased by the projected CPI of 2.72% in 2017-18 and 2.92% in 2018-19.

CAPITAL OUTLAY AND OTHER OUTGO

Unrestricted expenditures for Capital Outlay and other outgo are not projected in the multi-year projections at this time. Restricted expenditures are projected at \$50,428 in 2016-17 to reflect the spending down of Prop 39 Energy funds.

TRANSFERS OUT

Transfers out to other funds (Charter oversight fees transferred to Fund 17) are not projected beyond 2016-17 due to the projected loss of Charter Schools.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,490,074.00 | -13.40% | 1,290,386.00 | 0.67% | 1,298,978.00 |
| 2. Federal Revenues | 8100-8299 | 43,004.18 | 1.11% | 43,481.00 | 2.42% | 44,534.00 |
| 3. Other State Revenues | 8300-8599 | 68,144.00 | -54.20% | 31,212.00 | 2.42% | 31,967.00 |
| 4. Other Local Revenues | 8600-8799 | 1,499,656.00 | -45.74% | 813,735.00 | 2.42% | 833,428.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (155,988.35) | 121.05% | (344,811.00) | 2.35% | (352,923.00) |
| 6. Total (Sum lines A1 thru A5c) | | 2,944,889.83 | -37.72% | 1,834,003.00 | 1.20% | 1,855,984.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 698,215.00 | | 699,143.00 |
| b. Step & Column Adjustment | | | | 12,924.00 | | 13,183.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (51,996.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 698,215.00 | -5.60% | 699,143.00 | 2.00% | 672,326.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 419,170.00 | | 364,134.00 |
| b. Step & Column Adjustment | | | | 7,140.00 | | 7,283.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (62,176.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 419,170.00 | -13.13% | 364,134.00 | 2.00% | 371,417.00 |
| 3. Employee Benefits | 3000-3999 | 386,382.00 | 1.78% | 393,267.00 | 17.38% | 461,627.00 |
| 4. Books and Supplies | 4000-4999 | 71,838.00 | 6.47% | 76,483.00 | 2.46% | 78,365.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 263,722.00 | 1.32% | 267,190.00 | 2.46% | 273,762.00 |
| 6. Capital Outlay | 6000-6999 | 28,808.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,589.00) | -2.70% | (2,519.00) | 2.42% | (2,580.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,053,953.00 | -100.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,919,499.00 | -39.79% | 1,757,698.00 | 5.53% | 1,854,917.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 25,390.83 | | 76,305.00 | | 1,067.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 318,651.33 | | 344,042.16 | | 420,347.16 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 344,042.16 | | 420,347.16 | | 421,414.16 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 235,025.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 109,017.16 | | 420,347.16 | | 421,414.16 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 344,042.16 | | 420,347.16 | | 421,414.16 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 235,025.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 109,017.16 | | 420,347.16 | | 421,414.16 |
| <i>(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)</i> | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 344,042.16 | | 420,347.16 | | 421,414.16 |

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.

Expenditure adjustment for decrease in Certificated and Classified positions and benefits beginning in FY2017-18. Included are increases Step and Column and benefit rates.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Col. C-A/A) (B) | 2017-18 Projection (C) | % Change (Col. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|---------------------------|------------------------|---------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 77,693.00 | -91.17% | 6,861.00 | 2.42% | 7,027.00 |
| 2. Federal Revenues | 8100-8299 | 361,181.00 | -72.49% | 99,346.00 | 2.42% | 101,750.00 |
| 3. Other State Revenues | 8300-8599 | 172,771.94 | -36.21% | 110,216.00 | 2.42% | 112,883.00 |
| 4. Other Local Revenues | 8600-8799 | 936,071.00 | -91.35% | 80,968.00 | 2.42% | 82,928.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 155,988.35 | 121.05% | 344,811.00 | 2.35% | 352,923.00 |
| 6. Total (Sum lines A1 thru A5c) | | 1,703,705.29 | -62.31% | 642,202.00 | 2.38% | 657,511.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 196,376.00 | | 142,941.00 |
| b. Step & Column Adjustment | | | | 2,803.00 | | 2,859.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (56,238.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 196,376.00 | -27.21% | 142,941.00 | 2.00% | 145,800.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 97,106.00 | | 99,048.00 |
| b. Step & Column Adjustment | | | | 1,942.00 | | 1,981.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 97,106.00 | 2.00% | 99,048.00 | 2.00% | 101,029.00 |
| 3. Employee Benefits | 3000-3999 | 159,358.00 | 0.23% | 159,727.00 | 13.29% | 180,949.00 |
| 4. Books and Supplies | 4000-4999 | 60,617.00 | 1.71% | 61,655.00 | 2.46% | 63,172.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,214,527.00 | -90.52% | 115,101.00 | 2.46% | 117,932.00 |
| 6. Capital Outlay | 6000-6999 | 50,428.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,589.00 | -2.70% | 2,519.00 | 2.42% | 2,580.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 1,781,001.00 | -67.38% | 580,991.00 | 5.24% | 611,462.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (77,295.71) | | 61,211.00 | | 46,049.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 90,323.95 | | 13,028.24 | | 74,239.24 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 13,028.24 | | 74,239.24 | | 120,288.24 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 13,028.24 | | 78,658.24 | | 144,288.24 |
| 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 | | (4,419.00) | | (24,000.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 13,028.24 | | 74,239.24 | | 120,288.24 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

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

Expenditure adjustment for one less Certificated position and benefits beginning in FY2017-18. Included are increases Step and Column and benefit rates.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,567,767.00 | -17.26% | 1,297,247.00 | 0.68% | 1,306,005.00 |
| 2. Federal Revenues | 8100-8299 | 404,185.18 | -64.66% | 142,827.00 | 2.42% | 146,284.00 |
| 3. Other State Revenues | 8300-8599 | 240,915.94 | -41.30% | 141,428.00 | 2.42% | 144,850.00 |
| 4. Other Local Revenues | 8600-8799 | 2,435,727.00 | -63.27% | 894,703.00 | 2.42% | 916,356.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 4,648,595.12 | -46.73% | 2,476,205.00 | 1.51% | 2,513,495.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 894,591.00 | | 802,084.00 |
| b. Step & Column Adjustment | | | | 15,727.00 | | 16,042.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (108,234.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 894,591.00 | -10.34% | 802,084.00 | 2.00% | 818,126.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 516,276.00 | | 463,182.00 |
| b. Step & Column Adjustment | | | | 9,082.00 | | 9,264.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (62,176.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 516,276.00 | -10.28% | 463,182.00 | 2.00% | 472,446.00 |
| 3. Employee Benefits | 3000-3999 | 545,740.00 | 1.33% | 552,994.00 | 16.20% | 642,576.00 |
| 4. Books and Supplies | 4000-4999 | 132,455.00 | 4.29% | 138,138.00 | 2.46% | 141,537.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,478,249.00 | -74.14% | 382,291.00 | 2.46% | 391,694.00 |
| 6. Capital Outlay | 6000-6999 | 79,236.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,053,953.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 4,700,500.00 | -50.25% | 2,338,689.00 | 5.46% | 2,466,379.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (51,904.88) | | 137,516.00 | | 47,116.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1c) | | 408,975.28 | | 357,070.40 | | 494,586.40 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 357,070.40 | | 494,586.40 | | 541,702.40 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 13,028.24 | | 78,658.24 | | 144,288.24 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 235,025.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 109,017.16 | | 415,928.16 | | 397,414.16 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 357,070.40 | | 494,586.40 | | 541,702.40 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 235,025.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 109,017.16 | | 420,347.16 | | 421,414.16 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 9792 | | | (4,419.00) | | (24,000.00) |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 344,042.16 | | 415,928.16 | | 397,414.16 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.32% | | 17.78% | | 16.11% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Line A4; enter projections) | | | | | | |
| | | 146.00 | | 146.00 | | 146.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 4,700,500.00 | | 2,338,689.00 | | 2,466,379.00 |
| 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) | | 4,700,500.00 | | 2,338,689.00 | | 2,466,379.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 5% | | 5% | | 5% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 235,025.00 | | 116,934.45 | | 123,318.95 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 66,000.00 | | 66,000.00 | | 66,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 235,025.00 | | 116,934.45 | | 123,318.95 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 557.00 | 0.00% | 557.00 | 0.00% | 557.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 557.00 | 0.00% | 557.00 | 0.00% | 557.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 557.00 | | 557.00 | | 557.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 128,489.68 | | 129,046.68 | | 129,603.68 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 129,046.68 | | 129,603.68 | | 130,160.68 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,181.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 127,865.68 | | 129,603.68 | | 130,160.68 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 129,046.68 | | 129,603.68 | | 130,160.68 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 36,979.00 | -45.74% | 20,065.00 | 2.42% | 20,550.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 9,004.00 | 0.00% | 9,004.00 | 0.00% | 9,004.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 14,646.00 | 10.33% | 16,159.00 |
| 6. Total (Sum lines A1 thru A5c) | | 45,983.00 | -4.93% | 43,715.00 | 4.57% | 45,713.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 29,995.00 | -9.24% | 27,223.00 | 2.33% | 27,858.00 |
| 3. Employee Benefits | 3000-3999 | 13,981.00 | 2.95% | 14,393.00 | 9.12% | 15,705.00 |
| 4. Books and Supplies | 4000-4999 | 1,261.00 | 6.50% | 1,343.00 | 2.46% | 1,376.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 746.00 | 1.34% | 756.00 | 2.38% | 774.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 45,983.00 | -4.93% | 43,715.00 | 4.57% | 45,713.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 0.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 0.00 | | 0.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 0.00 | | 0.00 | | 0.00 |
| E. ASSUMPTIONS | | | | | | |

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 48,961.00 | -100.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 3,899.00 | -100.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 14,315.00 | -99.97% | 5.00 | 20.00% | 6.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 26,020.00 | -100.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 93,195.00 | -99.99% | 5.00 | 20.00% | 6.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 27,266.00 | -100.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 14,683.00 | -100.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 49,920.00 | -100.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,316.00 | -100.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 93,185.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 10.00 | | 5.00 | | 6.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 16,590.31 | | 16,600.31 | | 16,605.31 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 16,600.31 | | 16,605.31 | | 16,611.31 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 16,590.31 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 10.00 | | 16,605.31 | | 16,611.31 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 16,600.31 | | 16,605.31 | | 16,611.31 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 666.00 | -45.80% | 361.00 | 2.49% | 370.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 666.00 | -45.80% | 361.00 | 2.49% | 370.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 2,180.00 | 6.47% | 2,321.00 | 2.46% | 2,378.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,180.00 | 6.47% | 2,321.00 | 2.46% | 2,378.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,514.00) | | (1,960.00) | | (2,008.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 101,802.60 | | 100,288.60 | | 98,328.60 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 100,288.60 | | 98,328.60 | | 96,320.60 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 100,288.60 | | 98,328.60 | | 96,320.60 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 100,288.60 | | 98,328.60 | | 96,320.60 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 3,135.00 | -45.74% | 1,701.00 | 2.41% | 1,742.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 1,018,929.00 | -100.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 1,022,064.00 | -99.83% | 1,701.00 | 2.41% | 1,742.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 1,022,064.00 | | 1,701.00 | | 1,742.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 987,007.16 | | 2,009,071.16 | | 2,010,772.16 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,009,071.16 | | 2,010,772.16 | | 2,012,514.16 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 2,009,071.16 | | 2,010,772.16 | | 2,012,514.16 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 2,009,071.16 | | 2,010,772.16 | | 2,012,514.16 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 444.00 | -45.72% | 241.00 | 1.66% | 245.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 444.00 | -45.72% | 241.00 | 1.66% | 245.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 444.00 | | 241.00 | | 245.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 67,979.12 | | 68,423.12 | | 68,664.12 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 68,423.12 | | 68,664.12 | | 68,909.12 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 68,423.12 | | 68,664.12 | | 68,909.12 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 68,423.12 | | 68,664.12 | | 68,909.12 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 1,536.00 | -45.77% | 833.00 | 2.52% | 854.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 1,536.00 | -45.77% | 833.00 | 2.52% | 854.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,900.00 | 1.33% | 4,965.00 | 2.46% | 5,087.00 |
| 6. Capital Outlay | 6000-6999 | 294,071.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 298,971.00 | -98.34% | 4,965.00 | 2.46% | 5,087.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (297,435.00) | | (4,132.00) | | (4,233.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 547,086.95 | | 249,651.95 | | 245,519.95 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 249,651.95 | | 245,519.95 | | 241,286.95 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 249,651.95 | | 245,519.95 | | 241,286.95 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 249,651.95 | | 245,519.95 | | 241,286.95 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 6,357.00 | -45.74% | 3,449.00 | 2.44% | 3,533.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 6,357.00 | -45.74% | 3,449.00 | 2.44% | 3,533.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 6,357.00 | | 3,449.00 | | 3,533.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 20.09 | | 6,377.09 | | 9,826.09 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,377.09 | | 9,826.09 | | 13,359.09 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | | | | | | |
| b. Restricted | 9710-9719 | 0.00 | | | | |
| c. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | | | | | | |
| e. Assigned/Unappropriated | 9780 | 6,377.09 | | 9,826.09 | | 13,359.09 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 6,377.09 | | 9,826.09 | | 13,359.09 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Minimal increase in revenue based on interest earned and limited collection of developer fees.

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 33.00 | -45.45% | 18.00 | 0.00% | 18.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 33.00 | -45.45% | 18.00 | 0.00% | 18.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 33.00 | | 18.00 | | 18.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 7,473.04 | | 7,506.04 | | 7,524.04 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,506.04 | | 7,524.04 | | 7,542.04 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 7,506.04 | | 7,524.04 | | 7,542.04 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 7,506.04 | | 7,524.04 | | 7,542.04 |

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

| 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 | 4,700,500.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 388,237.00 |
| 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 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 79,236.00 |
| 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 | 1,053,953.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 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) | | | | 1,133,189.00 |
| 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 | 26,010.00 |
| 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) | | | | 3,205,084.00 |

| 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)* | | 146.00 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 21,952.63 |
| 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.) | 2,766,773.56 | 14,599.62 |
| 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) | 2,766,773.56 | 14,599.62 |
| B. Required effort (Line A.2 times 90%) | 2,490,096.20 | 13,139.66 |
| C. Current year expenditures (Line I.E and Line II.B) | 3,205,084.00 | 21,952.63 |
| 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 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 6900-6920 | Interfund Transfers Out 7600-7620 | Due From Other Funds 8310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 761 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 1,053,953.00 | 1,053,953.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|------------------|---|---|----------------|------------|
| Current Year (2016-17) | District Regular | 174.18 | 174.18 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 174.18 | 174.18 | 0.0% | Met |
| 1st Subsequent Year (2017-18) | District Regular | 146.00 | 146.00 | | |
| | Charter School | | | | |
| | Total ADA | 146.00 | 146.00 | 0.0% | Met |
| 2nd Subsequent Year (2018-19) | District Regular | 146.00 | 146.00 | | |
| | Charter School | | | | |
| | Total ADA | 146.00 | 146.00 | 0.0% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2016-17) | | | | |
| District Regular | 156 | 156 | | |
| Charter School | | | | |
| Total Enrollment | 156 | 156 | 0.0% | Met |
| 1st Subsequent Year (2017-18) | | | | |
| District Regular | 156 | 156 | | |
| Charter School | | | | |
| Total Enrollment | 156 | 156 | 0.0% | Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 156 | 156 | | |
| Charter School | | | | |
| Total Enrollment | 156 | 156 | 0.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 82. 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 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|--|--|--|
| Third Prior Year (2013-14) | 181 | 209 | 86.6% |
| Second Prior Year (2014-15) | | | |
| District Regular | 172 | 183 | |
| Charter School | | | |
| Total ADA/Enrollment | 172 | 183 | 94.0% |
| First Prior Year (2015-16) | | | |
| District Regular | 174 | 188 | |
| Charter School | | | |
| Total ADA/Enrollment | 174 | 188 | 92.6% |
| | | Historical Average Ratio: | 91.1% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 91.6% |

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 AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|---------|
| Current Year (2016-17) | | | | |
| District Regular | 146 | 156 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 146 | 156 | 93.6% | Not Met |
| 1st Subsequent Year (2017-18) | | | | |
| District Regular | 146 | 156 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 146 | 156 | 93.6% | Not Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 146 | 156 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 146 | 156 | 93.6% | Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met) FY2013-14 was an anomaly. The usual range is between 91 - 93%

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2016-17) | 2,327,345.00 | | |
| 1st Subsequent Year (2017-18) | 2,089,192.00 | 2,117,008.00 | 1.3% | Met |
| 2nd Subsequent Year (2018-19) | 2,103,662.00 | 2,137,356.00 | 1.6% | 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 first interim projections 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) | 1,448,795.92 | 1,637,217.91 | 88.5% |
| Second Prior Year (2014-15) | 1,518,239.58 | 1,789,092.33 | 84.7% |
| First Prior Year (2015-16) | 1,446,139.22 | 1,772,422.85 | 81.6% |
| | Historical Average Ratio: | | 84.9% |

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 5.0% | 5.0% | 5.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 79.9% to 89.9% | 79.9% to 89.9% | 79.9% to 89.9% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2016-17) | 1,503,767.00 | 1,865,546.00 | 80.6% | Met |
| 1st Subsequent Year (2017-18) | 1,418,544.00 | 1,757,698.00 | 80.6% | Met |
| 2nd Subsequent Year (2018-19) | 1,505,370.00 | 1,854,917.00 | 81.2% | 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 first interim projections.

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2016-17) | 401,864.18 | 404,185.18 | 0.6% | No |
| 1st Subsequent Year (2017-18) | 142,827.00 | 142,827.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 148,284.00 | 148,284.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|--|------------|------------|------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2016-17) | 238,106.94 | 240,915.94 | 2.0% | No |
| 1st Subsequent Year (2017-18) | 141,428.00 | 141,428.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 144,850.00 | 144,850.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2016-17) | 2,430,847.00 | 2,435,727.00 | 0.2% | No |
| 1st Subsequent Year (2017-18) | 894,703.00 | 894,703.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 918,358.00 | 918,358.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|---|------------|------------|-------|----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2016-17) | 134,914.00 | 132,455.00 | -1.8% | No |
| 1st Subsequent Year (2017-18) | 138,138.00 | 138,138.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 141,537.00 | 141,537.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|------|----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2016-17) | 1,469,649.00 | 1,478,249.00 | 0.6% | No |
| 1st Subsequent Year (2017-18) | 382,291.00 | 382,291.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 391,694.00 | 391,694.00 | 0.0% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2016-17) | 3,088,818.12 | 3,080,828.12 | 0.4% | Met |
| 1st Subsequent Year (2017-18) | 1,178,958.00 | 1,178,958.00 | 0.0% | Met |
| 2nd Subsequent Year (2018-19) | 1,207,490.00 | 1,207,490.00 | 0.0% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2016-17) | 1,804,563.00 | 1,810,704.00 | 0.4% | Met |
| 1st Subsequent Year (2017-18) | 520,429.00 | 520,429.00 | 0.0% | Met |
| 2nd Subsequent Year (2018-19) | 533,231.00 | 533,231.00 | 0.0% | Met |

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

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

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

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

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

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

- 1b. **STANDARD MET** - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

| | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|-------------------------------|--|--------|
| 1. OMMA/RMA Contribution | 11,766.14 | 52,601.00 | Met |
| 2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 52,601.00 | |

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 7.3% | 17.8% | 18.1% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.4% | 5.9% | 5.4% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change In Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
| | Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2016-17) | 25,390.83 | 2,919,499.00 | N/A | Met |
| 1st Subsequent Year (2017-18) | 78,305.00 | 1,757,698.00 | N/A | Met |
| 2nd Subsequent Year (2018-19) | 1,067.00 | 1,854,917.00 | N/A | Met |

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2016-17) | | 357,070.40 | Met |
| 1st Subsequent Year (2017-18) | | 494,586.40 | Met |
| 2nd Subsequent Year (2018-19) | | 541,702.40 | 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) | | 722,733.00 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Form AI, Line A4): | 146 | 146 | 146 |
| District's Reserve Standard Percentage Level: | 5% | 5% | 5% |

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

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

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

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

| | Current Year Projected Year Totals (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 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) | 4,700,500.00 | 2,338,689.00 | 2,466,379.00 |
| 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) | 4,700,500.00 | 2,338,689.00 | 2,466,379.00 |
| 4. Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 235,025.00 | 116,934.45 | 123,318.95 |
| 6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0) | 66,000.00 | 66,000.00 | 66,000.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 235,025.00 | 116,934.45 | 123,318.95 |

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 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 235,025.00 | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 109,017.16 | 420,347.16 | 421,414.16 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | (4,419.00) | (24,000.00) |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 344,042.16 | 415,928.16 | 397,414.16 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 7.32% | 17.78% | 16.11% |
| District's Reserve Standard (Section 10B, Line 7): | 235,025.00 | 116,934.45 | 123,318.95 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

1b. If Yes, identify the interfund borrowings:

On occasion, Fund 12 and 13 borrow temporarily from the General Fund.

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)?

Yes

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:

Assumption for the current year is that Charter Schools will be allowed to continue operations through 2016-17 with Dehesa as the authorizing agency.

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2016-17) | (151,451.35) | (155,988.35) | 3.0% | 4,537.00 | Met |
| 1st Subsequent Year (2017-18) | (344,811.00) | (344,811.00) | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2018-19) | (352,923.00) | (352,923.00) | 0.0% | 0.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2016-17) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2017-18) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2016-17) | 1,053,953.00 | 1,053,953.00 | 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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

No

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2016 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 28 | Fund 51, Obj 8611 | Fund 51, Obj 7434 | 4,590,844 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | Fund 01, OB 8011 | Fund 01, OB 2000 | 27,671 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2016 |
|--------------------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| Bond Premium/Accreted Interest | 28 | Fund 51, Obj 8611 | Fund 51, Obj 7434 | 396,271 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 5,014,786 |

| Type of Commitment (continued) | Prior Year (2015-16) Annual Payment (P & I) | Current Year (2016-17) Annual Payment (P & I) | 1st Subsequent Year (2017-18) Annual Payment (P & I) | 2nd Subsequent Year (2018-19) Annual Payment (P & I) |
|--|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 0 | 195,361 | 200,138 | 219,325 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 21,313 | 0 | 0 | 0 |
| Other Long-term Commitments (continued): | | | | |
| Bond Premium/Accreted Interest | 0 | 0 | 225 | 737 |
| | | | | |
| | | | | |
| Total Annual Payments: | 21,313 | 195,361 | 200,363 | 220,062 |
| Has total annual payment increased over prior year (2015-16)? | | Yes | Yes | Yes |

56B. 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)

Payments will be funded out of proceeds from Fund 51

56C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

| |
|-----|
| Yes |
|-----|

b. If Yes to Item 1a, have there been changes since first Interim in OPEB liabilities?

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

c. If Yes to Item 1a, have there been changes since first Interim in OPEB contributions?

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

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| a. OPEB actuarial accrued liability (AAL) | 458,469.00 | 458,469.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 458,469.00 | 458,469.00 |

b. OPEB unfunded actuarial accrued liability (UAAL)

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

| | Actuarial | Actuarial |
|---|--------------|--------------|
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 01, 2016 | Jul 01, 2016 |

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

3. OPEB Contributions

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|-------------------------------|---|----------------|
| Current Year (2016-17) | 78,765.00 | 78,765.00 |
| 1st Subsequent Year (2017-18) | 78,765.00 | 78,765.00 |
| 2nd Subsequent Year (2018-19) | 78,765.00 | 78,765.00 |

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)

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2016-17) | 28,757.00 | 28,757.00 |
| 1st Subsequent Year (2017-18) | 29,619.00 | 29,619.00 |
| 2nd Subsequent Year (2018-19) | 30,508.00 | 30,508.00 |

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)

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2016-17) | 28,757.00 | 28,757.00 |
| 1st Subsequent Year (2017-18) | 29,619.00 | 29,619.00 |
| 2nd Subsequent Year (2018-19) | 30,508.00 | 30,508.00 |

d. Number of retirees receiving OPEB benefits

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

| | | |
|-------------------------------|---|---|
| Current Year (2016-17) | 3 | 3 |
| 1st Subsequent Year (2017-18) | 3 | 3 |
| 2nd Subsequent Year (2018-19) | 2 | 2 |

4. Comments:

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

57B. Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|----------------|
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (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 | 11.0 | 11.0 | 9.0 | 9.0 |

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

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

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

If Yes, complete questions 8 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

| | | | |
|--|---------------------------|----------------------------------|----------------------------------|
| 6. Cost of a one percent increase in salary and statutory benefits | 6,581 | | |
| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the Interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 95,096 | 86,329 | 91,509 |
| 3. Percent of H&W cost paid by employer | 100% EE | 100% EE | 100% EE |
| 4. Percent projected change in H&W cost over prior year | 2% - 7% | 6.0% | 6.0% |

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 0 | 0 | 0 |
| 3. Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |

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

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

Certificated (Non-management) - Other

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

Decrease in 2 non-management classified positions in 1st and 2nd subsequent year

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2015-16) | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 11.3 | 12.1 | 9.6 | 9.6 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No
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 First Interim Projections

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

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

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

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

| 5. Salary settlement: | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)? | | | |

| One Year Agreement | | | |
|---|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |

| 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 6,243

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

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 88,326 | 99,243 | 105,198 |
| 3. Percent of H&W cost paid by employer | 100% EE | 100% EE | 100% EE |
| 4. Percent projected change in H&W cost over prior year | 3.0% | 6.0% | 6.0% |

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

No

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 0 | 0 | 0 |
| 3. Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

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 | 4.0 | 4.0 | 4.0 | 4.0 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

| | Current Year (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)? | No | No | No |

Negotiations Not Settled

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

4,152

4. Amount included for any tentative salary schedule increases

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

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

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| Total cost of H&W benefits | 36,084 | 38,249 | 40,544 |
| Percent of H&W cost paid by employer | 100% EE | 100% EE | 100% EE |
| Percent projected change in H&W cost over prior year | 2 - 7% | 6.0% | 6.0% |

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) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| Cost of step & column adjustments | 0 | 0 | 0 |
| Percent change in step and column over prior year | 2.0% | 2.0% | 2.0% |

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) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | No | No | No |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.5(a)? (If Yes, provide copies to the county office of education.)

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

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

Comments:
(optional)

A9- Personnel change in the CBO position on 1/4/2017.

End of School District Second Interim Criteria and Standards Review

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Anna Buxbaum

Subject: CARS Winter Release
Packet

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

CARS is an on line system to help LEA's electronically apply for, manage, report and provide assurances that the district will comply with the legal requirements related to specific formulas driven by state and/or federal categorical programs. CARS enables districts to apply for categorical funding, track expenditures and program activities for certain state and federal programs.

Report:

Attached is Dehesa School District's CARS winter release application which outlines expenditures and projected funding for certain state and federal categorical programs.

Financial Impact:

NA – For Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

The Administration recommends approving the CARS application.

2016-17 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca16asstoc.asp>.

CDE Program Contact:

Joy Paull, jpaul@cde.ca.gov, 916-319-0297

LEA Plan

An LEA that receives Title I funds and is in Program Improvement corrective action must certify that its LEA Plan, including any Addenda to the Plan, is current and provide the local online web address for their LEA Plan. An LEA that receives Title III funds must upload the Title III LEA Plan Performance Goal2 to the California Department of Education Monitoring Tool (CMT) at <https://cmt.cde.ca.gov/cmt/logon.aspx>.

| | |
|--|---|
| State Board of Education approval date | 11/13/2003 |
| LEA Plan Web page (format http://SomeWebsiteName.xxx) | http://www.dehesasd.net/lcap |

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to have the use of these funds reviewed and/or audited according to the standards and criteria set forth in the California Department of Education's Categorical Program Monitoring (CPM) Manual. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this page are on file.

| | |
|--|--------------|
| Authorized Representative's Full Name | Tamara Ripke |
| Authorized Representative's Signature | |
| Authorized Representative's Title | Principal |
| Authorized Representative Signature Date | 06/22/2016 |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2016-17 Protected Prayer Certification

SEA Section 9524(b) specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

DE Program Contact:
Franco Rozic, Title I Monitoring and Support Office, frozic@cde.ca.gov, 916-319-0269

Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

| | |
|--|----------------|
| The authorized representative agrees to the above statement | Yes |
| Authorized Representative's Full Name | Nancy Hauer |
| Authorized Representative Title | Superintendent |
| Authorized Representative Signature Date | 06/22/2016 |
| Comment If the LEA is not able to certify at this time an explanation must be provided in the Comment field. (Maximum 500 characters) | |

Warning

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California Department of Education**Consolidated Application**

Dehesa Elementary (37 68049 0000000)

Status: Certified
Saved by: Lori Wigg
Date: 6/22/2016 12:58 PM**2016-17 Application for Funding****CDE Program Contact:**Education Data Office, ConApp@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

| | |
|---|------------|
| Date of approval by local governing board | 06/28/2016 |
|---|------------|

District English Learner Advisory Committee (DELAC) Review

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

| | |
|--|--|
| DELAC representative's full name | Tamara Ripke |
| DELAC review date | 05/19/2016 |
| Meeting minutes web address Please enter the Web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee. | http://www.dehesasd.net/english-language-learners |
| DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters) | We only have 30 English Learners in the District. However, the District encourages parents of English Learners to attend our Parent Advisory meetings. |

Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

| | |
|--|-----|
| Title I Part A (Basic Grant) ESEA Sec. 1111 et seq. SACS 3010 | Yes |
| Title I Part D (Delinquent) ESEA Sec. 1401 SACS 3025 | Yes |
| Title II Part A (Educator Quality) ESEA Sec. 2101 SACS 4035 | Yes |
| Title III Part A Immigrant | Yes |

*****Warning*****

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2016-17 Application for Funding

CDE Program Contact:
Education Data Office, ConApp@cde.ca.gov, 916-319-0297

| | |
|--|-----|
| SEA Sec. 3102 ACS 4201 | |
| Title III Part A LEP (English Learner) | Yes |
| SEA Sec. 3102 ACS 4203 | |
| Title VI, Part B Subpart 1 Small, Rural School Achievement Grant | Yes |
| SEA Sec. 6211 ACS 5801 | |
| Title VI, Part B Subpart 1 REAP Flexibility Participation | Yes |

Warning

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2016-17 Federal Transferability

Federal transferability is governed by Title VI in ESEA Section 6123. An LEA may transfer a maximum of 50% of any program to other programs. This transferability is not the same as Title VI Subpart 1 REAP Flexibility governed by ESEA Section 6211.

CDE Program Contact:

Education Data Office, ConApp@cde.ca.gov, 916-319-0297

This data collection is not applicable, program funds cannot be transferred out as the LEA is in Program Improvement year 3.

*****Warning*****

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2016-17 Title I, Part A LEA Allocation

The purpose of this data collection is to calculate the full Title I Part A allocation available to the LEA.

CDE Program Contact:

Jane Liang, District Innovation and Improvement Office, jliang@cde.ca.gov, 916-319-0259
 Jacqueline Matranga, District Innovation and Improvement Office, jmatranga@cde.ca.gov, 916-445-4905

| | |
|--|----------|
| 2016-17 Title I, Part A entitlement | \$20,842 |
| Transferred-in amount | \$0 |
| Title I, Part A entitlement after transfers | \$20,842 |
| Note: | |
| In order for the 2015-16 Allowable Carryover amount to be pre-populated, the 2015-16 Title I, Part A Carryover data collection should be completed and saved before beginning data entry on this data collection. | |
| 2015-16 Allowable Carryover | \$5,402 |
| Allowable values are the 12 month 2015-16 carryover amount or, whichever is less either the 15 month 2015-16 carryover amount or 15% of the 2015-16 entitlement plus transfers-in amount) | |
| Repayment of funds | |
| 2016-17 Total allocation | \$26,244 |
| Indirect cost reservation | \$1,091 |
| Administrative reservation | |
| 2016-17 Title I, Part A adjusted allocation | \$25,153 |
| Indirect Cost and Administration Calculation Tool | |
| To help determine allowable indirect cost and administration reserves, based on your Approved Indirect Cost Rate as defined on http://www.cde.ca.gov/fg/ac/ic/ , below are recommended values. | |
| 2016-17 Approved indirect cost rate | 4.34% |
| Maximum allowable indirect cost reservation | \$1,091 |
| Recommended administration reservation | \$2,844 |

*****Warning*****

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2016-17 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Nonprofit Private School Equitable Services Percentage Calculation

| | |
|--|-------|
| Total participating nonprofit private school low income students | |
| Total participating attendance area low income students | 0 |
| Percent of nonprofit private school low income students for equitable service calculations | 0.00% |

Required Reservations

| | |
|------------------------------------|----------|
| Title I Part A adjusted allocation | \$25,153 |
|------------------------------------|----------|

Parental Involvement

| | |
|--|-----|
| Parental involvement (1% of the entitlement plus transfers-in if greater than \$500,000.) | \$0 |
| Supplemental parental involvement (Optional: Additional discretionary set-aside.) | \$0 |
| Nonprofit private school parental involvement set-aside | \$0 |
| Amount remaining | \$0 |
| Public school parental involvement | \$0 |
| Balance available for LEA parental involvement activities | \$0 |

Direct and Indirect Services

| | |
|--|---------------------------------------|
| Direct or indirect services to homeless children, regardless of their school of attendance | \$210 |
| Homeless services provided (Maximum 500 characters) | After School Programs and Basic Needs |
| Local neglected institutions Does the LEA have local institutions for neglected children or children currently classified as neglected? | No |
| Direct or indirect services in local institutions for neglected children | |
| Local delinquent institutions Does the LEA have local institutions for delinquent children? | No |
| Other neglected or delinquent services | |

Warning

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California Department of Education

Consolidated Application

Dehesa Elementary (37 68049 0000000)

Status: Certified
Saved by: Anna Buxbaum
Date: 2/27/2017 10:58 AM

2016-17 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Program Improvement (PI)

The following reservation is required if the LEA is in Program Improvement, or has one or more schools in Program Improvement.

| | |
|---|---------------------------------|
| Program Improvement activities (Including Alternative Supports and public school Choice Transportation.) | \$2,800 |
| Program Improvement comments (Maximum 500 characters) | Supplemental Education Services |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2016-17 Title I, Part A Reservations, Allowed

To report LEA allowable reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Nancy Bodenhausen, Title I Policy and Program Guidance Office, NBodenhausen@cde.ca.gov, 916-445-4904

Allowed Reservations

Professional development for credentialed teachers and highly qualified paraprofessionals

| | |
|---|-----|
| Professional development for teachers and paraprofessionals | \$0 |
| Nonprofit private school equitable services | \$0 |
| Professional development reserved for public schools | \$0 |

District-wide Instructional Programs

| | |
|---|---------|
| District-wide instructional programs (Non-PI activities) | \$4,020 |
| Nonprofit private school equitable services | \$0 |
| District-wide instructional programs for Title I public schools | \$4,020 |

Other School Programs

| | |
|--|-----|
| Other school programs Including summer school or intersession programs or before and after school programs. | |
| Nonprofit private school equitable services | \$0 |
| Other school programs reserved for public schools | \$0 |

Other Allowable Reservations

| | |
|--|--|
| Salary differentials | |
| Preschool programs | |
| Capital expenses for nonprofit private schools | |

Program Improvement Activities

| | |
|--|--|
| Teacher incentives and rewards (Maximum 5% of entitlement after transfers.) | |
| Professional development of credentialed teachers | |
| Technical assistance to schools | |
| Summer school, intersession programs or before and after school programs | |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

California Department of Education**Consolidated Application**

Dehesa Elementary (37 68049 0000000)

Status: Certified
Saved by: Anna Buxbaum
Date: 2/27/2017 10:58 AM**2016-17 Title I, Part A Reservations, Allowed**

To report LEA allowable reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956Nancy Bodenhausen, Title I Policy and Program Guidance Office, NBodenhausen@cde.ca.gov, 916-445-4904**Reservation Summary**

| | |
|---|----------|
| Adjusted Allocation | \$25,153 |
| Total required reservations | \$3,010 |
| Total allowed reservations | \$4,020 |
| Allocations after reservations | \$18,123 |
| Total nonprofit private school set aside | \$0 |
| Nonprofit private school Parental Involvement set-aside | \$0 |
| Public school Parental Involvement set-aside | \$0 |
| Amount available for Title I, Part A school allocations | \$18,123 |

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California Department of Education

Dehesa Elementary (37 68049 0000000)

Consolidated ApplicationStatus: Certified
Saved by: Anna Buxbaum
Date: 2/26/2017 1:56 PM**2016-17 Title II, Part A LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II, Part A Teacher & Principal Training & Recruiting.

CDE Program Contact:

Melissa Flemmer, Educator Excellence Office, mflimmer@cde.ca.gov, 916-324-5689
 Juan J. Sanchez, Educator Excellence Office, jsanchez@cde.ca.gov, 916-319-0452

| | |
|---|---------|
| 2016-17 Title II, Part A entitlement | \$3,469 |
| Total funds transferred out of Title II, Part A | \$0 |
| Total entitlement after transfers | \$3,469 |
| Repayment of funds | |
| Repayment comment | |
| Provide an explanation of why repayment dollars were added back to the allocation | |
| 2016-17 Allocation | \$3,469 |
| Administrative and indirect costs | \$154 |
| 2016-17 Title II, Part A adjusted allocation | \$3,315 |
| Funds available for flexible use under REAP | \$3,469 |
| Budgeted REAP funds | |

*****Warning*****

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California Department of Education

Dehesa Elementary (37 68049 0000000)

Consolidated ApplicationStatus: Certified
Saved by: Anna Buxbaum
Date: 2/27/2017 11:03 AM**2016-17 Consolidation of Administrative Funds**

A request by the LEA to consolidate administrative funds for specific programs.

CDE Program Contact:Julie Brucklacher, Financial Accountability and Info Srv Office, jbruckla@cde.ca.gov, 916-327-0858

| | |
|--|----|
| Title I, Part A (Basic) SACS Code 3010 | No |
| Title I, Part C (Migrant Education) SACS Code 3060 | No |
| Title I, Part D (Delinquent) SACS Code 3025 | No |
| Title II, Part A (Educator Quality) SACS Code 4035 | No |
| Title III, Part A (Immigrant Students) SACS Code 4201 | No |
| Title III, Part A (English Learner Students) - 2% maximum SACS Code 4203 | No |
| Title IV, Part B (21st Century Community Learning Centers) SACS Code 4124 | No |

*****Warning*****

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2016-17 Substitute System for Time Accounting

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

CDE Program Contact:

Julie Brucklacher, Financial Accountability and Info Srv Office, jbruckla@cde.ca.gov, 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Additional information on the predetermined schedule substitute system of time accounting can be found at <http://www.cde.ca.gov/fg/ac/co/timeaccounting2013.asp>. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at <http://www.cde.ca.gov/fg/ac/sa/>.

| | |
|---|--|
| 2016-17 Request for authorization | Yes |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters) | No know deficiencies exist within the District |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer

Subject: Procedures and
Timelines for filling
Governing Board
Vacancies

Meeting Date: march 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background: On March 1, 201, Trustee Warren Voth submitted a resignation from the Governing Board effective May 1, 2017.

Report: At the February 23, 2017, meeting the Board voted to appoint a new Board member in lieu of an election, if the vacancy occurred.

Financial Impact: There is no financial impact.

Student Impact: The careful selection of a new Trustee is imperative to ensure student success.

Recommendation: Administration recommends the Board approve the procedures timeline, and all supporting documents to appoint a new Board member.

Agenda Item #: VII.C.4

**PROCEDURES FOR FILLING A SCHOOL DISTRICT
GOVERNING BOARD MEMBER VACANCY
DEHESA SCHOOL DISTRICT**

A governing board position becomes vacant on the occurrence of any of the events specified in Government Code section 1770 or as required under Government Code section 1099(b).

Pursuant to Education Code section 5090 et seq., within 60 days of a vacancy or the filing of a deferred resignation with the County Superintendent of Schools, a school or community college district governing board shall either order an election or make a provisional appointment to fill the vacancy. If the board takes no action within the 60-day period, the County Superintendent of Schools shall order an election to fill the vacancy.

An amended copy of the Statement of Facts, Roster of Public Agencies Filing must be filed with the Office of the Secretary of State and the Assessor/Recorder/County Clerk within ten days of the effective date of the vacancy. A copy of the form and mailing instructions are enclosed.

Election

If the board determines to order an election to fill the vacancy, it shall be held on the next established election date provided pursuant to Elections Code section 1000, not less than 130 days after the order of election. To determine the next qualified election date and to obtain a form for a Board resolution ordering the election, contact Legal Services, San Diego County Office of Education.

Provisional Appointment

1. The board determines its own procedures for advertising the vacancy, evaluating candidates, and making a provisional appointment.
2. The board may not discuss or act upon the appointment in closed session.
3. A provisional appointment confers all powers and duties upon the appointee immediately following the appointment and the administration of the Oath of Office.
 - a. A member of a governing board of a school district, a district superintendent, and a principal of a school are among those persons authorized by Education Code section 60 to administer the Oath of Office.
 - b. The original, signed Oath of Office form must be mailed to the San Diego County Clerk. The yellow copy should be retained by the clerk of the governing board. A copy of the form and mailing instructions are enclosed.
4. Within ten days after the board appoints a person to fill the vacancy:
 - a. A notice of such appointment shall be posted in three public places and shall be published once in a newspaper of general circulation published in the district. If there is no newspaper of general circulation published in the district, notice need not be published.

County Counsel has prepared a template of a Notice of Provisional Appointment for district use. A copy of the template and posting instructions are enclosed. A copy of the notice should be mailed to Legal Services, San Diego County Office of Education.

- b. An amended copy of the Statement of Facts, Roster of Public Agencies Filing must be filed with the Office of the Secretary of State and the Assessor/Recorder/County Clerk. A copy of the form and mailing instructions are enclosed.
5. Unless a petition calling for a special election is filed with the County Superintendent of Schools within 30 days after the date of the provisional appointment, it shall become an effective appointment.
6. The appointee shall hold office until the regularly scheduled governing board member election on November 6, 2018; however, pursuant to Government Code section 1302, said appointee shall continue to discharge the duties of his or her office until a successor has qualified.

Petition Calling for a Special Election

1. Whenever a petition calling for a special election is circulated, the petition shall meet all of the following requirements:
 - a. The petition shall contain the election official's estimate of the cost of conducting the special election.
 - b. The name and residence address of at least one, but not more than five, of the proponents of the petition shall appear on the petition, each of which proponents shall be a registered voter of the school district or community college district, as applicable.
 - c. None of the text or other language of the petition shall appear in less than six-point type.
 - d. The petition shall be prepared and circulated in conformity with the requirements of Elections Code sections 100 and 104.
2. The petition shall be deemed to bear a sufficient number of signatures if signed by at least the number of registered voters of the district equal to 1½ percent of the number of registered voters of the district at the time of the last regular election for governing board members, or 25 registered voters, whichever is greater.

However, in districts with registered voters of fewer than 2,000 persons, a petition shall be deemed to bear a sufficient number of signatures if signed by at least 5 percent of the number of registered voters of the district at the time of the last regular election for governing board members.

The last regular governing board member election was held on November 8, 2016, at which time the number of registered voters in the Dehesa School District was 1,416; therefore, the petition for a special election shall be signed by at least 71 registered voters.

3. The petition shall be submitted to the County Superintendent of Schools, who shall have 30 days to verify the signatures. If the petition is determined to be legally sufficient, the provisional appointment is terminated, and the County Superintendent of Schools shall order a special election to be conducted no later than the 130th day after the determination.
4. If any of the requirements for the petition are not met, the County Superintendent of Schools shall not verify the signatures, nor shall any further action be taken with respect to the petition.
5. The list of names on a petition calling for a special election shall not be used for any purpose other than qualification of the petition for the purpose of holding an election pursuant to this code section.
6. The petition filed with the County Superintendent of Schools shall be subject to the restrictions in Government Code section 6253.5.

DEHESA SCHOOL DISTRICT DETAILED TIMELINE FOR GOVERNING BOARD APPOINTMENT 2017

| | |
|-------------------------|---|
| 3/1/2017 | Vacancy created by resignation of Warren Voth (2020 term) |
| 3/9/2017 | Board Meeting |
| 3/10/2017 | <ul style="list-style-type: none"> • Posting of announcement of vacancy (post at school office) • Letter to parents regarding vacancy (send home with students) • Press release in local newspaper announcing vacancy |
| 3/10/17 | Application available to public at School Office, Website or for mailing upon request |
| 4/7/2017 | Deadline at 4:00 p.m. for receipt of applications via mail, fax, or hand-delivery to District Office |
| | May 1, 2017 is the 60 th deadline day. If the board takes no action within the 60-day period – the County Superintendent of Schools shall call an election to fill the vacancy (Ed. Code Section 5091(a)) |
| 4/20/2017 | Board Meeting (All activities in open session) <ul style="list-style-type: none"> • Public comment on agenda item to make appointment (input from public) • Applicant interviews, and/or questions by Board members • Discussion and voting on appointment* • Administration of Oath of Office and seating of appointee |
| *Majority vote required | |

Application for Governing Board Appointment*

THIS APPLICATION IS A PUBLIC RECORD

The appointee will hold office until the next governing board member election, which occurs at the next Statewide General Election on November 6, 2018. [EC § 5091(e)]

No additional materials may be submitted with this application.

QUALIFICATIONS:

Applicant must be a citizen of California, a resident of the **Dehesa School District** and a registered voter. An employee of a school district may not be sworn into office as an elected or appointed member of that school district's governing board unless and until he or she resigns as an employee. [EC § 35107]

Certification of qualifications on page 5 must be signed by the applicant.

APPLICATION DEADLINE:

This application must be received no later than **April 7, 2017 at 4:00 p.m.** Applications may be mailed, faxed, or hand-delivered to:

Secretary to the Board/Nancy Hauer
4612 Dehesa Rd.
El Cajon, CA 92019
Phone: (619)444-2161
Fax: (619) 444-2105

(Please type or print):

Name _____

Address _____

Home () _____ Business () _____

Years of Residence in the **Dehesa School District** _____

*This application was approved by the **Dehesa School District on March 9, 2017.**

Dehesa School District
Application for Board Appointment

3. What skills, abilities, and experience would you bring to the Board to assist in carrying out its responsibilities?

4. List your involvement in activities that demonstrate your understanding and support for public education, such as membership on committees/organizations, offices held, volunteer work, and community service.

Dehesa School District
Application for Board Appointment

CERTIFICATION OF QUALIFICATIONS:

I understand that this application is a public document and may be requested under provisions of the Public Records Act and/or be available to the public on the [Dehesa School District](#) website.

I understand that upon appointment I would be required to file a Conflict of Interest Statement and take an Oath of Office.

I certify that I am not disqualified from holding this office because of a conviction of any of the crimes on the attached list and further certify I am not otherwise disqualified under the California Constitution or statutes from holding public office.

I certify that I am a citizen of California, a resident of the Sample School District, and a registered voter.

I attest the foregoing information is true to the best of my knowledge.

Signature of Applicant

Date

Information contained on this application may be subject to verification.

NEWS RELEASE

FOR RELEASE March 10, 2017

Contact: Nancy Hauer
(619)444-2161

GOVERNING BOARD VACANCY ANNOUNCED

The Dehesa School District is seeking applications from interested residents within the school district's boundaries to serve as an appointed member of the Governing Board to fill the balance of a four-year term, which would be up for election November 2018.

A vacancy occurred due to the resignation of Board Member Warren Voth on March 1, 2017. In accordance with the law, the appointment must be made prior to May 1, 2017 and is expected to be filled immediately after interviews are conducted at the regular Board meeting on April 20, 2017.

If you are interested in being considered for appointment to this vacancy, you may obtain an application at the District Office or the website at www.dehesasdsdcoe.net

Please submit you application to:

Nancy Hauer
Secretary of the Board/Superintendent
Dehesa School District
4612 Dehesa Rd.
El Cajon, CA 92019
(619) 444-2161 office
(619 444-2105 fax

Application materials must be received in the Superintendent's Office no later than 4:00 p.m., April 7, 2017.

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Written resolution 2017-3-1

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background: The Heights Charter renewal was presented and approved at the February 23, 2017, Board meeting.

Report: The Board will be asked to memorialize their renewal of the Heights Charter Petition from February 23, 2017

Financial Impact: None

Student Impact: None

Recommendation: Administration recommends the Board approve resolution 2017-3-1.

Agenda Item #: VII.C.5

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Resolution 2017-3-2
Classified Staff Reduction

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background/Report:

Dehesa Extended Student Services is a 12 month program designed to provide before, after, summer student care and care during breaks during the school year.

Unfortunately, last summer we did not have enough students to pay for keeping the program open, but because it is a 12 month position we gave notice to comply with the 60 day rule per CSEA contract. This year not knowing whether or not enrollment will support the program we are issuing the layoff notices to comply with the 60 days.

Should we have enough students to remain open during the summer, we will rescind the layoff notices. If we don't have enough students to warrant being open, we will have to implement these layoffs. We will review enrollment for ESS for the 2015-16 school year and recall staff as numbers warrant.

In addition, due to declining enrollment and budget cuts, additional classified reductions will need to be made in order to balance the budget.

Student Impact:

This will have a negative impact on the students and families who rely on ESS for childcare that is safe, convenient, and caring. Reduction of any of our classified staff has an impact on student support.

Financial Impact:

Closing ESS for the summer will prevent a negative loss to the District. In the 2013-2014 school year we were negative approximately \$2,000.00 by remaining open. The additional reduction of positions will close the budget gap of \$203, 537.03.

Recommendation:

It is with sincere regret that the declining enrollment in ESS and the school makes it necessary to recommend that the Governing Board vote to reduce the Classified Staff and Student Care Staff effective June 15, 2017.

Agenda Item # VII.C.6

DEHESA SCHOOL DISTRICT

RESOLUTION NO. 2017-3-2

RESOLUTION REGARDING THE DISCONTINUANCE AND REDUCTION OF CLASSIFIED EMPLOYEE SERVICES

On the motion of Member, _____, Seconded by Member,
_____, the following resolution is adopted:

WHEREAS, the Board of Trustees of the Dehesa School District has determined the best interests of this school district would be served by the elimination and reduction of services being provided in certain classified employee positions and based upon such elimination and reduction of services, a classified employee will be subject to layoff for lack of work and/or lack of funds within the meaning of Education Code section 45308;

WHEREAS, as a separate and independent cause for layoff, it is the determination of this Board of Trustees in analyzing and balancing educational priorities, to eliminate and reduce the services being performed by classified employees, so that a classified employee shall be subject to layoff for lack of work and/or lack of funds within the meaning of Education Code sections 45117 and 45308;

WHEREAS, the classified positions and eliminated as referred to herein is as follows:

- | | |
|----------------------------------|---|
| - Student Care Assistant | One Position (10-18.75 hours per Week/12 months per year) |
| - Student Care Coordinator | One Position (25 hours per Week/12 months per year) |
| - Instructional Aide | 3 Positions (18.75 hours per Week/10 months per year) |
| - Special Ed. Instructional Aide | One Position (35 hours per Week/ 10 months per year) |

WHEREAS, the Board of Trustees desires to comply with the requirement of law within the balancing of priorities;

NOW, THEREFORE, IT IS RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES AS FOLLOWS:

1. The above recitals are true and correct;
2. The services being performed in the classified position set forth hereinabove shall be eliminated or reduced, within the meaning of Education Code section 45308, and, as a result of said action, a classified employee shall be laid off;
3. As a separate and independent cause, as a result of the determination of the Board of Trustees in analyzing and balancing educational priorities, classified positions must be eliminated and reduced and a classified employee shall be subject to layoff for lack of work and/or lack of funds within the meaning of Education code sections 45117(b) and 45308, and the affected classified employee serving within the classification listed hereinabove shall be laid off or reduced within the meaning of Education Code sections 45117 and 45308;
4. Said discontinuance and elimination and/or reduction shall become effective 60 days following the issuance of any required notice;
5. The Superintendent or her designee is directed to comply with applicable provisions in the Educational Employment Relations Act if required;
6. The Superintendent or her designee is directed to give a notice of layoff to the affected classified employee (considering displacement or bumping rights), as required by the Education Code, including sections 45298 and 45308, where applicable;

IN WITNESS of the adoption of the foregoing resolution we, the members present and voting thereon, have hereunto set our hand this 9th day of March, 2017, County of San Diego, California.

**BOARD OF TRUSTEES OF THE
DEHESA SCHOOL DISTRICT**

Approval:

Dissenting:

Abstaining:

Absent:

I, Nancy Hauer, Superintendent for the Board of Trustees of the Dehesa School District of San Diego County, California, do hereby certify that the foregoing is a full, true, and correct copy of a Resolution duly adopted by said Board at a regular meeting thereof, on the date and place and by the vote above stated, which Resolution is on file and of record in the office of said Board.

DATE: _____

Nancy Hauer

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Resolution 2017-3-3
Implementing Certificated
Layoff

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

Dehesa is in declining enrollment. We had hoped to have better news from the state regarding budget, unfortunately Public Education continues to suffer budget cuts.

Report:

The attached resolution recognizes staff reductions necessary to account for this loss of revenue, as well as takes into account the economic uncertainty and/or loss of enrollment.

Financial Impact:

\$203,537.07 reduction for the 2017-18 school year.

Student Impact:

While the staff will continue to work diligently to provide the very best possible education for all of our students, the potential need to create combinations and the loss of outstanding teachers will definitely have an impact on services we provide our students.

Recommendation:

It is with sincere regret that declining enrollment and budget cuts make it necessary to recommend that the Governing Board vote to reduce the certificated staff for the 2017-18 school year.

Agenda Item #: VII.C.7

DEHESA SCHOOL DISTRICT
El Cajon, California

SCHOOL BOARD AGENDA ITEMS
(cover sheet)

Board Meeting Date: March 9, 2017

Item Number VII.C.7

CONSENT CALENDAR _____
General Functions _____ School Plant _____
Curriculum & Instruction _____ Employees _____ X _____
Business & Finance _____
DISCUSSION/ACTION x
INFORMATION/DISCUSSION _____
CLOSED SESSION _____

This form, along with supporting information, is due by 9 a.m. (or sooner) on the Monday preceding regular Board meetings.

1. Title of agenda topic (as it should appear on the agenda listing):

RESOLUTION NO. 2017-3-3, REDUCTION OR ELIMINATION OF PARTICULAR KINDS OF SERVICES PERFORMED BY CERTIFICATED EMPLOYEES

2. Brief description of what the topic involves:

Education Code sections 44949 and 44955 require Board action to lay off certificated employees. The action by the Board is phrased in the Education Code as a reduction or elimination of "particular kinds of services." The specific services affected by this Resolution are part of the District's regular elementary education program, which is currently overstaffed by 1.0 FTE. Following Board action, Administration will deliver a preliminary layoff notice to the affected employee(s) no later than March 15, 2017. The preliminary notice will be sent to the least senior elementary classroom teacher, or to the least senior employees if there is more than one employee with the same seniority date. The law requires the District to conduct a hearing before an administrative law judge if the employee requests a hearing. That hearing would be scheduled during the month of April. Regardless of whether the employee requests a hearing,

the employee must receive notice of final Board action prior to May 15, 2017. A resolution for final Board action will be brought back to the Board prior to that date.

Contact: Nancy Hauer, Superintendent

STAFF RECOMMENDATION

It is recommended the Board President recognize Nancy Hauer, Superintendent, to present this item.

Following discussion, it is recommended that the Board of Trustees adopt Resolution No. 2017-3-3, ~~Reduction or Elimination of Particular Kinds of Services Performed by Certificated Employees.~~

DEHESA SCHOOL DISTRICT
El Cajon, California
March 9, 2017

**RESOLUTION NO. 2017-3-3, REDUCTION OR ELIMINATION OF PARTICULAR
KINDS OF SERVICES PERFORMED BY CERTIFICATED EMPLOYEES**
March 9, 2017

Resolution Re Reduction or Elimination of
Particular Kinds of Certificated Services

Education Code §§ 44949 and 44955

PRELIMINARY RESOLUTION

- WHEREAS, Education Code sections 44949 and 44955 require action by the Board of Trustees to reduce or eliminate services and permit the layoff of certificated employees; and
- WHEREAS, the Superintendent of the Dehesa School District has recommended to the Board of Trustees that particular kinds of services be reduced or eliminated no later than the beginning of the 2017-2018 school year; and
- WHEREAS, the Board of Trustees has determined that a reduction or elimination of particular kinds of services is needed no later than the beginning of the 2017-2018 school year; and
- WHEREAS, it will be necessary to reduce the number of certificated employees of the District as a result of the reduction or elimination of particular kinds of services; and
- WHEREAS, the District currently employs permanent, probationary, temporary/categorical, and substitute certificated employees; and
- WHEREAS, the Board of Trustees has considered all positively assured attrition which has occurred to date, that is, all deaths, resignations, retirements, and other permanent vacancies, in reducing these services and, in addition to the attrition already assured, finds it necessary to reduce additional particular kinds of services; and
- WHEREAS, any additional attrition will be taken into account by Administration to determine whether the number of permanent and probationary employees affected by the reduction or elimination of particular kinds of services may be mitigated.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Dehesa School District:

1. That all of the foregoing recitals are true and correct.

Services to Be Reduced or Eliminated

2. That because of the financial constraints resulting from revenue being insufficient to maintain the current levels of programs and necessary program changes resulting therefrom, and a projected loss of funding due to an anticipated decline in student enrollment, the Board of Trustees determines to reduce or eliminate those positions set forth in **Exhibit A**, attached hereto and incorporated by reference herein, listing by level, subject field or classification, and full-time equivalent, those positions that shall be reduced or eliminated no later than the beginning of the 2017-2018 school year.
3. That because of the elimination and reduction of particular kinds of services listed in **Exhibit A** it is necessary to terminate, at the end of the 2016-2017 school year, certificated employees equal in full-time equivalents to the positions affected by the reduction or elimination of the particular kinds of services.
4. That in identifying the particular kinds of services listed in **Exhibit A** for reduction or elimination, the Board of Trustees confirms that all programs and services performed by certificated employees of the District that are not so identified shall be maintained and staffed with individuals who are both competent and credentialed to perform such services. The Board of Trustees reserves the right to identify additional services for reduction or elimination.

Seniority of Probationary and Permanent Certificated Employees

5. That seniority shall be determined by the first date of paid service as a probationary certificated employee and as defined by law.
6. That in selecting those probationary and permanent certificated employees who shall receive notice of termination pursuant to this Resolution, Education Code section 44955 requires the Board of Trustees to state specific criteria to be used in determining the order of termination of certificated employees who first rendered paid service to the Board of Trustees in a probationary position on the same date.
7. That the criteria to be used in determining the order of termination of certificated employees who first rendered paid service to the Board of Trustees in a probationary position on the same date are listed and described in **Exhibit B**, which is attached hereto and incorporated by reference herein.
8. That the criteria to be used in determining the order of termination of certificated employees who first rendered paid service to the Board of Trustees in a probationary position on the same date, listed and described in **Exhibit B**, are based solely on the needs of the District and the students thereof.

9. That the criteria for determining the order of termination of certificated employees who first rendered paid service to the Board of Trustees in a probationary position on the same date shall be applied only to those employees serving in probationary or permanent positions during the current 2016-2017 school year.

Deviation from Seniority-based Layoffs and Displacement Rights

10. That in selecting those probationary and permanent certificated employees who shall receive notice of termination pursuant to this Resolution, Education Code section 44955 allows the Board of Trustees to deviate from terminating a certificated employee in order of seniority by virtue of their competence, credential(s), assignment, special training or experience, and the specific needs of the District and its students.
11. That the criteria, which shall be established by testimony and other evidence, applied to deviate from terminating certificated employees who may otherwise be terminated by order of seniority, are based on the needs of the students of the District, and will ensure that, unless permitted by law, no employee will be terminated while a less senior employee is retained to render service, that the more senior employee is both certificated and competent to render.
12. That in observing the statutory rights of more senior certificated employees performing services in a subject matter or field identified by the District for reduction or elimination to displace a less senior certificated employee, a more senior certificated employee may displace a less senior certificated employee if it is established to the satisfaction of the District that the more senior certificated employee is competent and credentialed to render the services performed by a less senior certificated employee. Qualifications must include appropriate certification qualifications (including appropriate English Language authorizations), and special training, skill, or experience to teach the course or perform the applicable service, if required.
13. That, unless permitted by law, no employee will be terminated while a less senior employee is retained to render a service in a position for which the more senior employee is both certificated and competent.
14. That in no event may a more senior employee displace a less senior employee unless the more senior employee is both competent and credentialed for the entire assignment of the less senior employee.

Preliminary Notices of Layoff to Probationary and Permanent Employees

15. That the Superintendent or designee will send appropriate notices to all probationary and permanent employees possibly affected by the reduction and elimination of particular kinds of service. Said notices shall state that it has been recommended that each of their services will not be required for the 2017-2018 school year, pursuant to Education Code sections 44949 and 44955.

16. That the Superintendent or designee is delegated authority to take all actions necessary and appropriate to the accomplishment of the purposes of this Resolution.

PASSED AND ADOPTED this 9th day of March, 2017, by the Board of Trustees of the Dehesa School District of El Cajon, California, by the following roll call vote:

AYES: Members: _____

NOES: Members: _____

ABSENT: Members: _____

SIGNED: _____

President, Board of Trustees
Dehesa School District
County of San Diego, State of California

STATE OF CALIFORNIA]
]]
COUNTY OF San Diego]

I, _____, Clerk of the Board of Trustees of the Dehesa School District of El Cajon, California, hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by said Board at a regular meeting thereof held at its regular place of meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

SIGNED: _____

Clerk of the Board of Trustees
Dehesa School District
County of San Diego, State of California

DEHESA SCHOOL DISTRICT

EXHIBIT A

Reduction or Elimination of Particular Certificated Services

| <u>Particular Kind of Service</u> | <u>Full-Time Equivalent (FTE)</u> |
|--|-----------------------------------|
| Elementary Classroom Teaching Services | 1.0 |

DEHESA SCHOOL DISTRICT

EXHIBIT B

Criteria to be Applied to Determine Order of Layoff for those Certificated Employees with the Same Date of First Paid Probationary Service

The following criteria will be applied to determine which certificated employees meet the particular needs of the District in the event that all certificated employees with the same date of hire are not terminated. These criteria meet the particular needs of the District at the present time:

- a. Subject matter authorizations, including supplemental authorizations, on credential(s) authorizing service for the District;
- b. Possession of active credential(s) authorizing service for the District;
- c. Column placement on salary schedule;
- d. Total number of post-secondary credits on file with the District by March 1, 2017;
- e. If there is still a tie after consideration of all of the above criteria, the tie will be broken by reviewing the last four digits of employee's original preliminary credential document number, with lower numbers being relatively more senior than high numbers.

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Personnel
Recommendations

Meeting Date: March 9, 2017

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

The Governing Board is requested to approve/ratify the following personnel recommendations:

Personnel:

Certificated:

1. To accept the resignation of a certificated employee effective 3/17/17.
2. To hire a temporary certificated employee to fulfill the remaining Kindergarten contract effective 3/20/17 through 6/15/17.
3. To hire a temporary certificated employee to fulfill the remaining EAK contract effective 3/20/17 through 6/15/17.

Classified:

