

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION

Agenda Item 10.3

Meeting Date: March 17, 2016

Subject: Approve 2015-2016 Second Interim Financial Report and Budget Update

Documents Attached:

1. Executive Summary
2. 2015-16 Second Interim Financial Report and Budget Update

Estimated Time of Presentation : 20 Minutes

Submitted by : Gerardo Castillo, CPA, Chief Business Officer  
Michael Smith, Director Budget Services

Approved by : José L. Banda, Superintendent

## I. OVERVIEW/HISTORY

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31<sup>st</sup>, requires Board approval by December 15<sup>th</sup>. The Second Interim Report, as of January 31<sup>st</sup>, requires Board approval by March 15<sup>th</sup>.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means

[REDACTED]

[REDACTED]

condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means

[REDACTED]

**Board of Education Executive Summary**


**(\$2,609,296)**

# Board of Education Executive Summary

## Business Services

Second Interim Financial Report 2015-2016 and Budget Update

March 17, 2016

Sacramento  
City Unified  
School District

### IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2015-16 and continue to follow the budget calendar timeline and Local Control Accountability Plan (LCAP) to ensure a balanced 2016-2017 budget. It will be important to reduce the reliance of one-time funds used to balance the budget.

### V. Major Initiatives:

Use the Second Interim Financial Report information to help guide budget development for FY 2016-17

and 2017-18.

### VI. Results:

Budget development for FY 2016-17 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1

# 2015-2016 Second Interim Financial Report



## Our Vision

Let's take a simple idea and start a revolution.  
Let's pledge that children come first.

Board of Education  
March 17, 2016

# Sacramento City Unified School District

## Board of Education

Christina Pritchett, President, Area 3  
Jay Hansen, Vice President, Area 1  
Jessie Ryan, 2nd Vice President, Area 7  
Ellen Cochrane, Area 2  
Gustavo Arroyo, Area 4  
Diana Rodriguez, Area 5  
Darrel Woo, Area 6  
Elizabeth Barry, Student Board Member

## Executive Cabinet

José L. Banda, Superintendent  
Lisa Allen, Interim Deputy Superintendent  
Iris Taylor, Ed.D., Interim Chief Academic Officer  
Gerardo Castillo, Chief Business Officer  
Gabe Ross, Chief Communications Officer  
Cancy McArn, Chief Human Resources Officer  
Elliot Lopez, Chief Information Officer  
Cathy Allen, Chief Operations Officer  
Al Rogers, Chief Strategy Officer  
Doug Huscher, Interim Assistant Superintendent of Equity

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

- Federal Revenues
- x Federal Revenues are maintained at 2014 funding levels for regular programs for 2015-16.
  - x 2016-17 assumes a reduction of 2.8%.

OTHER STATE REVENUES:

- Special Education & Transportation
- x Special Education is funded at the same ratio as 2014-15. It reflects the decline in ADA.
  - x For 2015-16, 2016-7, and 2017-18 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
  - x For 2015-16, 2016-7, and 2017-18 Special Education Transportation Apportionments are maintained.

- State Categorical Programs
- x Includes resource funds outside the Local Control Funding Formula (LCFF).

- Class Size Reduction
- x 2015-16 assumes ~~24~~ CSR at contract maximum 2016-17 and 2017-18 assumes ~~24~~ CSR at 24:1

- Lottery
- x The expected annual funding is projected at \$181 per ADA for 2015-16 (unrestricted \$140 and \$41 restricted) and outlying years.
  - x 2015-16 and outlying years include reduction to Adult Education ADA no longer funded.

LOCAL REVENUES:

- Other Local Revenue
- x Local Revenue assumes a similar level of funding in outlying years as 2015-16. As revenues are approved by the Board, they will be incorporated.

Certificated Salaries (cont.)

- x 2015-16 assumes 2.5% increase in compensation.
  - x 2016-17 assumes 2% increase in compensation.
  - x 2017-18 assumes no increase in compensation.
- 
- x 2015-16 includes additional 2 FTE Social Workers, 10 FTE

Supplies, Services, Utilities,  
Capital Outlay

- x Custodial operational supplies increased in 2014-15 by \$650,000 and maintained in the outlying years.
- x 2015-16 and outlying years are projected with a 10% increase in utilities.

Indirect Support

- x The indirect rate is consistently applied to each program as allowed by law.
- x The approved rate is 3.91% for 2015-16.

Other Outgo/Transfers/  
Contributions

- x Contributions to Restricted Programs: The 2015-16 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.

## 2015-16 BUDGET OVERVIEW

### BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. The 2015-16 Budget Proposal, these documents reflect the budget for 2015-16 and multi-year projections for 2017 and 2017-18.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue ± State Budget
- b. Expenditures ± increases in expenditures
- c. Enrollment ±









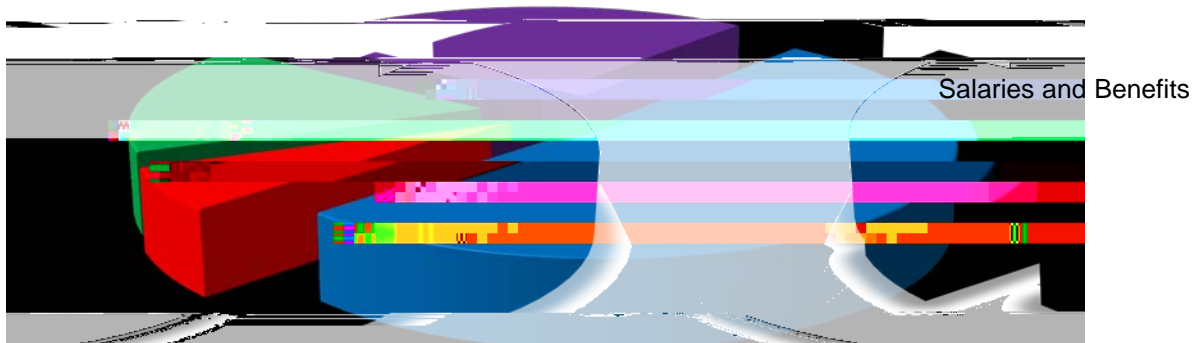
## GENERAL FUND

### General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in the fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Common Core, Quality Education Investment Act, No Child Left Behind Title I and others.

# Revenue and Expenditures Summary

# Revenue and Expenditures Summary cont.



2015-16 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	342,665,973.00	347,098,592.00	204,609,165.80	347,098,592.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,049,160.00	46,670,560.34	12,398,063.73	46,670,560.34	0.00	0.0%
3) Other State Revenue		8300-8599	72,623,286.00	128,309,456.20	97,540,254.64	128,309,456.20	0.00	0.0%
4) Other Local Revenue		8600-8799	4,971,283.00	7,463,188.82	5,685,264.70	7,463,188.82	0.00	0.0%
5) TOTAL, REVENUES			466,309,702.00	529,541,797.36	320,232,748.87	529,541,797.36		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	180,256,996.07	180,615,117.07	85,048,463.33	180,615,117.07	0.00	0.0%
2) Classified Salaries		2000-2999	56,364,488.00	55,443,181.36	29,994,721.12	55,443,181.36	0.00	0.0%
3) Employee Benefits		3000-3999	136,353,239.63	144,406,210.90	61,201,712.23	144,406,210.90	0.00	0.0%
4) Books and Supplies		4000-4999	20,753,429.93	21,290,538.90	3,583,964.91	21,290,538.90	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,885,645.46	61,463,027.99	25,349,772.79	61,463,027.99	0.00	0.0%
6) Capital Outlay		6000-6999	15,168,979.36					

2015-16 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)
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2015-16 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	238,649,196.00	229,675,499.00	135,126,236.00	229,675,499.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	47,589,079.00	51,870,346.00	26,663,492.00	51,870,346.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								

2015-16 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)
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2015-16 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)
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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								



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								





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	113,880,157.00	114,519,773.28	54,328,248.65	114,519,773.28	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,918,800.57	5,760,217.21	2,582,864.33	5,760,217.21	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,793,826.00	14,512,364.17	8,569,027.05	14,512,364.17	0.00	0.0%
Other Certificated Salaries		1900	4,437,516.00	3,391,438.46	694,554.53	3,391,438.46	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>138,030,299.57</b>	<b>138,183,793.12</b>	<b>66,174,694.56</b>	<b>138,183,793.12</b>	<b>0.00</b>	



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							

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,049,160.00	46,670,560.34	12,398,063.73	46,670,560.34	0.00	0.0%
3) Other State Revenue		8300-8599	44,673,241.00	101,076,275.20	75,960,347.18	101,076,275.20	0.00	0.0%
4) Other Local Revenue		8600-8799	3,643,128.00	5,547,287.57	3,784,147.99	5,547,287.57	0.00	0.0%
5) TOTAL, REVENUES			94,365,529.00	153,294,123.11	92,142,558.90	153,294,123.11		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,226,696.50	42,431,323.95	18,873,768.77	42,431,323.95	0.00	0.0%
2) Classified Salaries		2000-2999	20,472,380.00	19,621,044.97	10,510,014.58	19,621,044.97	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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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)(E/B)
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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)
OTHER LOCAL REVENUE								





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 OUTLA Y								
Land		6100	0.00	0.00	0.00	0.00	0.000.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)
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Resource	Description	2015-16 Projected Year Totals
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	



Descri









Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)
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## SPECIAL REVENUE FUNDS

### Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria

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	16,208,817.00	16,208,817.00	7,488,327.00	16,208,817.00	0.00	



<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
6264	Educator Effectiveness	147,825.00
9010	Other Restricted Local	129,623.16
Total, Restricted Balance		277,448.16

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						

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)			(75,000.00)	(51,846.20)	(1,319,183.55)	(51,846.20)		





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%

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

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	7,307.30
Total, Restricted Balance		<u>7,307.30</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,995,500.00	19,065,248.00	7,275,237.40	19,065,248.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,255,000.00	1,259,740.00	437,697.43	1,259,740.00	0.00	0.0%
4) Other Local Revenue		8600-8799	952,000.00	952,000.00	224,395.21	952,000.00	0.00	0.0%
5) TOTAL, REVENUES			21,202,500.00	21,276,988.00	7,937,330.04	21,276,988.00		



<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,461,488.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	2,851,428.02
5330	Child Nutrition: Summer Food Service Program Operations	751,146.46
Total, Restricted Balance		<u>9,064,062.80</u>





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(220,055.72)	(64,812.35)	(220,055.72)		
F. FUND BALANCE, RESERVE S								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,055.72	220,055.72		220,055.72	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)			220,055.72	220,055.72		220,055.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,055.72	220,055.72		220,055.72		
2) Ending Balance, June 30 (E + F1e)			220,055.72	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	220,055.72	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		



## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Capital Facilities Funds and County School Facilities Funds.



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)			(61,971,763.00)	(106,174,213.14)				



Ocs%0cs%0cs%

Description	Resource Codes
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<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>





<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

## PROPRIETARY FUNDS

### Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self Insurance fund, which includes the Dental/Vision fund.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			133,280.00	133,280.00	(144,805.33)	133,280.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,461,010.00	6,564,420.45		6,564,420.45	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)			3,461,010.00	6,564,420.45		6,564,420.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,461,010.00	6,564,420.45		6,564,420.45		
2) Ending Net Position, June 30 (E + F1e)			3,594,290.00	6,697,700.45		6,697,700.45		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	3,594,290.00	6,697,700.45		6,697,700.45		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2015/16

Resource      Description



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Description	Resource Codes	Object Codes	Original Budget (A)
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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 Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	2,634,921.84	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited								
		9791	10,107,508.00	31,434,151.23		31,434,151.23	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)			10,107,508.00					



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)
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	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)
Description C. CHARTER SCHOOL ADA Authorizin						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										

ACTUALS TH
A. BEGINNING
B. RECEIPTS
LCFF/Reve
Princip
Propert





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:

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.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	46,110	46,877	1.7%	Met
1st Subsequent Year (2016-17)	45,331	46,467	2.5%	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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

**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 (2012-13)	198,377,945.69	221,907,300.37	89.4%
Second Prior Year (2013-14)	218,491,111.11	241,364,229.76	90.5%
First Prior Year (2014-15)	247,730,736.79	270,276,304.79	91.7%

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.

First Interim Projected Year Totals	Second Interim Projected Year Totals	Change Is Outside
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6B. Calculating the District's Change in Total Operating Revenues and Expenditures

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DATA ENTRY: All data are extracted or calculated.

<u>Object Range / Fiscal Year</u>	<u>First Interim Projected Year Totals</u>	<u>Second Interim Projected Year Totals</u>	<u>Percent Change</u>	<u>Status</u>
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7. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. 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	9,292,258.00	9,973,751.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,973,751.00	

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

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

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





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 the Fund Balance 44 79 678.18 51.72 0.324 0 re f q 7.5667T 6801 T47(932m38(932m1in)2216.52 60482.94m38(938m51.Q 279 678.18 51.72 0.324 0 re f q 51.8.88T 6

10. CRITERION: Reserves

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



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

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

Explanation:  
(required if NOT met)

2015-16 \$1.6 million of the Emergency Repair Program was transferred to reimburse expenses in the capital facilities fund.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

The Bond Interest and Redemption fund will cover the increase in annual payments.

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

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

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

No

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

Explanation:  
(Required if Yes)





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

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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)

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

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

2. Self-Insurance Liabilities

First Interim  
(Form 01CSI, Item S7B)

**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.

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

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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?

No
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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)  
(2014-15)

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

Number of certificated (non-management) full-time-equivalent (FTE) positions





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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Yes	Yes	Yes
	28,508,640	30,219,158	32,032,308
	100.0%		







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### ADDITIONAL FISCAL INDICATORS

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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 s8387.12 586.44 cm /lm14 Do nr2 537 cm /lm18 Q 387.18r schools s8387.12 586.12 586.12 | 117.24 -7.92 | 0 m 0 0 m 117.6ecn 357b92 471i978i86.12 5ii85m 09d475 0