

La Habra City School District  
Interoffice Memorandum

To: Board of Education  
Susan Belenardo

Date: December 10, 2015

From: Karen Kinney

Subject: **2015-16 FIRST INTERIM REPORT**

The State requires that school districts provide three key financial reports - First Interim, Second Interim, and Unaudited Actuals, during the school year. The deadline for the First Interim report is December 15, 2015.

It is recommended that the District Governing Board certify this report as Positive. The District will be able to meet its financial obligations for the current fiscal year or two subsequent years. Note: the additional costs of the Local Control Accountability Plan (LCAP) are not included in the Multi-year Projection in 2016-17 or 2017-18.

First Interim Report Contents

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If you have any questions, please call me at (562) 690-2388.

Attachment

[illegible]

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Adopted Budget	1st Interim	Projected	Projected
Services and Other Operating Expenditures	4,604,418	4,189,533	4,032,847	4,290,267	3,976,889	4,745,094	5,150,284	4,952,445	5,021,528	5,401,942	5,463,834	5,575,434
Capital Outlay	299,731	94,882	125,352	32,976	227,381	40,488	189,136	32,620	48,066	110,090	110,090	110,090
Other Outgo	943,879	980,834	811,227	638,219	617,215	687,151	729,074	847,936	885,376	818,159	818,159	818,159
Transfer of Indirect/Direct Support	0	0	0	-95,136	-106,532	-98,620	-116,846	(116,615)	-115,344	-115,344	-115,344	-115,344
Other Financing Sources/Uses												
Transfer In				1,000,000								
Transfers Out		66,000	281,112	135,000	70,000	842,952	112,440					
Sources												
Uses												
Total Other Financing Sources/Uses	0	-66,000	718,888	-135,000	-70,000	842,952	112,440	-	0	0	0	0
Total Expenditures and Other Source/Uses	48,372,455	47,142,882	42,504,309	42,040,132	40,028,207	40,002,519	41,769,103	44,451,926	47,870,973	48,880,407	48,755,715	49,866,435
Net Increase (Decrease) Unrestricted	-806,032	541,259	-2,147,482	1,277,003	-648,266	-832,946	-686,873	1,609,634	1,542,238	3,878,655	1,573,819	1,012,631
Net Increase (Decrease) Restricted	534,750	-200,980	1,390,104	-1,923,588	-97,803	-444,392	387,624	-1,019,656	-617,688	-855,129	-2	0
Net Increase (Decrease) in Fund Balance	-271,283	340,279	-757,378	-646,585	-746,070	-1,277,338	-299,249	589,978	924,550	3,023,526	1,573,817	1,012,631
Ending Fund Balance	9,204,615	9,544,894	8,198,088	7,551,504	6,805,434	5,528,096	5,228,847	5,818,825	6,743,375	8,842,351	8,317,192	9,329,823
Adjusted/ Projected Ending Balance	9,204,615	9,544,894	8,198,088	7,551,504	6,805,434	5,528,096	5,228,847	5,818,825	6,743,375	8,842,351	8,317,192	9,329,823
Nonspendable	134,847	142,891	133,947	168,448	162,625	104,045	123,727	133,626	115,000	115,000	115,000	115,000
Restricted	3,219,319	3,018,340	3,952,947	2,029,360	1,927,422	1,486,364	1,874,788	855,131	237,443	3		
Assigned - 2011-12 Proposed Reduction RL												
Assigned - 2011-12 Proposed Reduction Trans.												
Assigned - One Time Mandated Cost												
Assigned - Declining Enrollment/Economic Uncertainties	4,399,274	4,969,376	2,806,064	3,792,492	3,364,541	2,551,184	1,607,434	2,433,050	3,806,835	2,891,811	2,891,811	2,891,811
Assigned - Supplemental & Concentration Grant Purposes								121,376	995,960	4,035,430	2,953,399	3,083,535
Assigned - Lottery							366,451	319,252	149,252	333,694	894,311	1,743,484
Assigned - Emergency Preparedness								100,001		0		
Assigned - 21st Learning Project								522,831	2,755	0		
Unassigned - Reserve for Economic Uncertainties 3%	1,451,174	1,414,287	1,305,130	1,261,204	1,200,846	1,225,364	1,256,447	1,333,558	1,436,130	1,466,413	1,462,671	1,495,993
Unassigned/Unappropriated												
Total Reserves	9,204,615	9,544,894	8,198,088	7,551,504	6,805,434	5,528,096	5,228,847	5,818,825	6,743,375	8,842,351	8,317,192	9,329,823

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

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2015

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Karen Kinney

Telephone: 562 690-2388

Title: Chief Business Official

E-mail: kkinney@lhcsd.k12.ca.us

### Criteria and Standards Review Summary

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

30 66563 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	41,876,369.00	41,730,949.00	9,223,978.97	41,702,097.00	(28,852.00)	-0.1%
2) Federal Revenue		8100-8299	2,509,302.00	2,661,641.00	452,618.67	2,699,368.00	37,727.00	1.4%
3) Other State Revenue		8300-8599	1,707,122.00	4,414,042.00	463,685.45	4,812,904.00	398,862.00	9.0%
4) Other Local Revenue		8600-8799	2,702,730.00	2,705,800.00	219,732.73	2,689,564.00	(16,236.00)	-0.6%
5) TOTAL, REVENUES			48,795,523.00	51,512,432.00	10,360,015.82	51,903,933.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	22,548,337.00	22,808,577.00	6,771,320.27	22,570,547.00	238,030.00	1.0%
2) Classified Salaries		2000-2999	7,859,844.00	8,194,217.00	1,742,339.95	8,008,039.00	186,178.00	2.3%
3) Employee Benefits		3000-3999	8,466,081.00	8,325,973.77	2,046,157.29	8,200,058.00	125,915.77	1.5%
4) Books and Supplies		4000-4999	3,157,084.86	3,560,538.86	664,019.79	3,886,915.63	(326,376.77)	-9.2%
5) Services and Other Operating Expenditures		5000-5999	5,021,528.00	4,988,473.33	1,501,356.22	5,401,942.33	(413,469.00)	-8.3%
6) Capital Outlay		6000-6999	48,066.00	101,879.00	42,060.90	110,090.00	(8,211.00)	-8.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	885,376.00	847,934.00	105,287.46	818,159.00	29,775.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115,344.00)	(116,615.00)	0.00	(115,344.00)	(1,271.00)	1.1%
9) TOTAL, EXPENDITURES			47,870,972.86	48,710,977.96	12,872,541.88	48,880,406.96		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			924,550.14	2,801,454.04	(2,512,526.06)	3,023,526.04		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			924,550.14	2,801,454.04	(2,512,526.06)	3,023,526.04		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,818,825.34	5,818,825.34		5,818,825.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,818,825.34	5,818,825.34		5,818,825.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,818,825.34	5,818,825.34		5,818,825.34		
2) Ending Balance, June 30 (E + F1e)			6,743,375.48	8,620,279.38		8,842,351.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	90,000.00	90,000.00		90,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	237,443.48	2,928.89		3.38		
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	4,954,802.00	7,043,942.46		7,260,935.79		
Declining Enrollment Deficit Spending	0000	9780	3,806,852.93					
Supplemental & Concentration Grants	0000	9780	874,584.00					
21 Century Microsoft Rebate	0000	9780	2,755.63					
Site C/O Supplemental & Concentratio	0000	9780	121,357.67					
21st Century Learning Project	1100	9780	149,251.77					
Declining Enrollment/Deficit Spending	0000	9780		3,672,830.46				
Supplemental & Concentration Grants	0000	9780		490,555.00				
One-Time Mandated Cost	0000	9780		2,880,557.00				
Declining Enrollment/Deficit Spending	0000	9780				4,035,430.79		
One Time Projects - Mandated Cost	0000	9780				2,891,811.00		
Supplemental & Concentration Grant	0000	9780				333,694.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,436,130.00	1,461,330.77		1,466,413.44		
Unassigned/Unappropriated Amount		9790	0.00	(2,922.74)		(1.23)		

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	23,150,410.00	23,004,990.00	6,579,978.16	22,492,998.00	(511,992.00)	-2.2%
Education Protection Account State Aid - Current Year		8012	5,641,714.00	5,641,714.00	1,581,897.00	6,124,854.00	483,140.00	8.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,341.00	80,341.00	0.00	80,341.00	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	11,191,597.00	11,191,597.00	0.00	11,191,597.00	0.00	0.0%
Unsecured Roll Taxes		8042	400,970.00	400,970.00	263,234.29	400,970.00	0.00	0.0%
Prior Years' Taxes		8043	328,242.00	328,242.00	379,715.73	328,242.00	0.00	0.0%
Supplemental Taxes		8044	556,353.00	556,353.00	125,212.12	556,353.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	123,876.00	123,876.00	293,941.67	123,876.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	472,866.00	472,866.00	0.00	472,866.00	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			41,946,369.00	41,800,949.00	9,223,978.97	41,772,097.00	(28,852.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(70,000.00)	(70,000.00)	0.00	(70,000.00)	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	0.00	0.00	0.00	0.00	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			41,876,369.00	41,730,949.00	9,223,978.97	41,702,097.00	(28,852.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	835,097.00	835,097.00	43,937.33	835,097.00	0.00	0.0%
Special Education Discretionary Grants		8182	85,865.00	85,865.00	0.00	85,865.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	1,117,481.00	1,244,928.00	284,223.32	1,244,928.00	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	211,690.00	211,690.00	0.00	209,975.00	(1,715.00)	-0.8%



2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

30 66563 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	213,442.00	238,334.00	10,613.00	204,658.00	(33,676.00)	-14.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	45,727.00	45,727.00	113,845.02	118,845.00	73,118.00	159.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,509,302.00</b>	<b>2,661,641.00</b>	<b>452,618.67</b>	<b>2,699,368.00</b>	<b>37,727.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
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	135,318.00	2,684,502.00	0.00	2,695,290.00	10,788.00	0.4%
Lottery - Unrestricted and Instructional Materi		8560	774,630.00	868,113.00	0.00	898,134.00	30,021.00	3.5%
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%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	708,489.00	708,489.00	452,296.81	695,841.00	(12,648.00)	-1.8%
Charter School Facility Grant	6030	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	88,685.00	152,938.00	11,388.64	523,639.00	370,701.00	242.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,707,122.00</b>	<b>4,414,042.00</b>	<b>463,685.45</b>	<b>4,812,904.00</b>	<b>398,862.00</b>	<b>9.0%</b>

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

30 66563 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	11,382.00	11,382.00	0.00	0.00	(11,382.00)	-100.0%
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	23,419.00	23,419.00	7,284.16	23,419.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	338,148.00	341,218.00	93,570.14	426,882.00	85,664.00	25.1%
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	2,329,781.00	2,329,781.00	118,878.43	2,239,263.00	(90,518.00)	-3.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,702,730.00</b>	<b>2,705,800.00</b>	<b>219,732.73</b>	<b>2,689,564.00</b>	<b>(16,236.00)</b>	<b>-0.6%</b>
<b>TOTAL, REVENUES</b>			<b>48,795,523.00</b>	<b>51,512,432.00</b>	<b>10,360,015.82</b>	<b>51,903,933.00</b>	<b>391,501.00</b>	<b>0.8%</b>

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,662,223.00	18,890,475.00	5,598,355.81	18,608,546.00	281,929.00	1.5%
Certificated Pupil Support Salaries		1200	967,311.00	1,003,030.00	275,030.28	976,134.00	26,896.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,146,550.00	2,138,012.00	678,635.08	2,163,673.00	(25,661.00)	-1.2%
Other Certificated Salaries		1900	772,253.00	777,060.00	219,299.10	822,194.00	(45,134.00)	-5.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>22,548,337.00</b>	<b>22,808,577.00</b>	<b>6,771,320.27</b>	<b>22,570,547.00</b>	<b>238,030.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,940,151.00	2,029,049.00	271,605.19	1,963,794.00	65,255.00	3.2%
Classified Support Salaries		2200	2,219,409.00	2,295,078.00	643,849.39	2,273,539.00	21,539.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	848,353.00	864,851.00	240,116.82	844,046.00	20,805.00	2.4%
Clerical, Technical and Office Salaries		2400	1,674,831.00	1,807,375.00	394,915.11	1,747,147.00	60,228.00	3.3%
Other Classified Salaries		2900	1,177,100.00	1,197,864.00	191,853.44	1,179,513.00	18,351.00	1.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,859,844.00</b>	<b>8,194,217.00</b>	<b>1,742,339.95</b>	<b>8,008,039.00</b>	<b>186,178.00</b>	<b>2.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,402,602.00	2,389,503.00	480,146.41	2,371,760.00	17,743.00	0.7%
PERS		3201-3202	682,053.00	664,151.00	168,995.26	658,667.00	5,484.00	0.8%
OASDI/Medicare/Alternative		3301-3302	944,759.00	889,270.67	218,040.85	857,126.00	32,144.67	3.6%
Health and Welfare Benefits		3401-3402	3,621,197.00	3,632,707.00	987,693.00	3,533,213.00	99,494.00	2.7%
Unemployment Insurance		3501-3502	15,320.00	15,665.00	3,072.30	14,948.00	717.00	4.6%
Workers' Compensation		3601-3602	505,354.00	515,363.00	184,665.19	508,990.00	6,373.00	1.2%
OPEB, Allocated		3701-3702	274,724.00	213,386.10	0.00	236,884.00	(23,497.90)	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,072.00	5,928.00	3,544.28	18,470.00	(12,542.00)	-211.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,466,081.00</b>	<b>8,325,973.77</b>	<b>2,046,157.29</b>	<b>8,200,058.00</b>	<b>125,915.77</b>	<b>1.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	24,206.00	24,205.00	13,936.30	24,205.00	0.00	0.0%
Books and Other Reference Materials		4200	851,101.00	869,999.00	14,689.88	889,653.00	(19,654.00)	-2.3%
Materials and Supplies		4300	1,822,755.86	1,886,325.86	390,932.63	2,092,580.63	(206,254.77)	-10.9%
Noncapitalized Equipment		4400	459,022.00	780,009.00	244,460.98	880,477.00	(100,468.00)	-12.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,157,084.86</b>	<b>3,560,538.86</b>	<b>664,019.79</b>	<b>3,886,915.63</b>	<b>(326,376.77)</b>	<b>-9.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,152,006.00	1,165,217.00	110,215.46	1,111,312.00	53,905.00	4.6%
Travel and Conferences		5200	166,408.00	238,604.00	52,261.42	151,544.00	87,060.00	36.5%
Dues and Memberships		5300	36,004.00	52,353.00	26,583.00	44,595.00	7,758.00	14.8%
Insurance		5400-5450	211,947.00	223,564.00	227,003.00	227,003.00	(3,439.00)	-1.5%
Operations and Housekeeping Services		5500	887,284.00	923,033.00	297,251.85	965,710.00	(42,677.00)	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,714.00	88,946.00	20,904.73	91,059.00	(2,113.00)	-2.4%
Transfers of Direct Costs		5710	5.00	(59.00)	70.00	0.00	(59.00)	100.0%
Transfers of Direct Costs - Interfund		5750	(3,225.00)	(3,754.00)	(2,446.35)	(2,520.00)	(1,234.00)	32.9%
Professional/Consulting Services and Operating Expenditures		5800	2,388,277.00	2,201,933.33	717,204.33	2,581,113.33	(379,180.00)	-17.2%
Communications		5900	79,108.00	98,636.00	52,308.78	232,126.00	(133,490.00)	-135.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,021,528.00</b>	<b>4,988,473.33</b>	<b>1,501,356.22</b>	<b>5,401,942.33</b>	<b>(413,469.00)</b>	<b>-8.3%</b>

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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	15,446.00	41,879.00	7,047.08	41,589.00	290.00	0.7%
Equipment Replacement		6500	32,620.00	60,000.00	35,013.82	68,501.00	(8,501.00)	-14.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>48,066.00</b>	<b>101,879.00</b>	<b>42,060.90</b>	<b>110,090.00</b>	<b>(8,211.00)</b>	<b>-8.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	90,225.00	80,978.00	0.00	85,000.00	(4,022.00)	-5.0%
Payments to County Offices		7142	767,880.00	739,872.00	99,036.87	706,872.00	33,000.00	4.5%
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	4,161.00	0.00	4,161.00	0.00	0.0%
Other Debt Service - Principal		7439	27,271.00	22,923.00	6,250.59	22,126.00	797.00	3.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>885,376.00</b>	<b>847,934.00</b>	<b>105,287.46</b>	<b>818,159.00</b>	<b>29,775.00</b>	<b>3.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(115,344.00)	(116,615.00)	0.00	(115,344.00)	(1,271.00)	1.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(115,344.00)</b>	<b>(116,615.00)</b>	<b>0.00</b>	<b>(115,344.00)</b>	<b>(1,271.00)</b>	<b>1.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>47,870,972.86</b>	<b>48,710,977.96</b>	<b>12,872,541.88</b>	<b>48,880,406.96</b>	<b>(169,429.00)</b>	<b>-0.3%</b>

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

30 66563 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	41,876,369.00	41,730,949.00	9,223,978.97	41,702,097.00	(28,852.00)	-0.1%
2) Federal Revenue		8100-8299	40,727.00	40,727.00	113,845.02	113,845.00	73,118.00	179.5%
3) Other State Revenue		8300-8599	748,617.00	3,391,284.00	11,388.64	3,401,438.00	10,154.00	0.3%
4) Other Local Revenue		8600-8799	53,238.00	53,238.00	41,281.31	72,557.00	19,319.00	36.3%
5) TOTAL, REVENUES			42,718,951.00	45,216,198.00	9,390,493.94	45,289,937.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,697,628.00	20,133,247.00	5,669,226.14	19,761,863.00	371,384.00	1.8%
2) Classified Salaries		2000-2999	5,468,300.00	5,566,029.00	1,180,575.57	5,574,320.00	(8,291.00)	-0.1%
3) Employee Benefits		3000-3999	7,018,008.00	6,930,784.77	1,648,677.29	6,948,491.00	(17,706.23)	-0.3%
4) Books and Supplies		4000-4999	2,150,114.86	2,138,403.86	308,188.77	1,859,068.63	279,335.23	13.1%
5) Services and Other Operating Expenditures		5000-5999	2,338,470.00	2,340,320.00	1,096,661.95	2,713,477.00	(373,157.00)	-15.9%
6) Capital Outlay		6000-6999	32,620.00	57,692.00	10,296.65	62,949.00	(5,257.00)	-9.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	162,893.00	130,131.00	35,103.75	129,334.00	797.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(663,488.00)	(572,503.00)	0.00	(571,804.00)	(699.00)	0.1%
9) TOTAL, EXPENDITURES			36,204,545.86	36,724,104.63	9,948,730.12	36,477,698.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,514,405.14	8,492,093.37	(558,236.18)	8,812,238.37		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,972,167.00)	(4,835,514.00)	0.00	(4,933,583.00)	(98,069.00)	2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,972,167.00)	(4,835,514.00)	0.00	(4,933,583.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,542,238.14	3,656,579.37	(558,236.18)	3,878,655.37		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,963,693.86	4,963,693.86		4,963,693.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,963,693.86	4,963,693.86		4,963,693.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,963,693.86	4,963,693.86		4,963,693.86		
2) Ending Balance, June 30 (E + F1e)			6,505,932.00	8,620,273.23		8,842,349.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	90,000.00	90,000.00		90,000.00		
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	4,954,802.00	7,043,942.46		7,260,935.79		
Declining Enrollment Deficit Spending	0000	9780	3,806,852.93					
Supplemental & Concentration Grants	0000	9780	874,584.00					
21 Century Microsoft Rebate	0000	9780	2,755.63					
Site C/O Supplemental & Concentratio	0000	9780	121,357.67					
21st Century Learning Project	1100	9780	149,251.77					
Declining Enrollment/Deficit Spending	0000	9780		3,672,830.46				
Supplemental & Concentration Grants	0000	9780		490,555.00				
One-Time Mandated Cost	0000	9780		2,880,557.00				
Declining Enrollment/Deficit Spending	0000	9780				4,035,430.79		
One Time Projects - Mandated Cost	0000	9780				2,891,811.00		
Supplemental & Concentration Grant	0000	9780				333,694.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,436,130.00	1,461,330.77		1,466,413.44		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	23,150,410.00	23,004,990.00	6,579,978.16	22,492,998.00	(511,992.00)	-2.2%
Education Protection Account State Aid - Current Year		8012	5,641,714.00	5,641,714.00	1,581,897.00	6,124,854.00	483,140.00	8.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,341.00	80,341.00	0.00	80,341.00	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	11,191,597.00	11,191,597.00	0.00	11,191,597.00	0.00	0.0%
Unsecured Roll Taxes		8042	400,970.00	400,970.00	263,234.29	400,970.00	0.00	0.0%
Prior Years' Taxes		8043	328,242.00	328,242.00	379,715.73	328,242.00	0.00	0.0%
Supplemental Taxes		8044	556,353.00	556,353.00	125,212.12	556,353.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	123,876.00	123,876.00	293,941.67	123,876.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	472,866.00	472,866.00	0.00	472,866.00	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			41,946,369.00	41,800,949.00	9,223,978.97	41,772,097.00	(28,852.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(70,000.00)	(70,000.00)	0.00	(70,000.00)	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	0.00	0.00	0.00	0.00	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			41,876,369.00	41,730,949.00	9,223,978.97	41,702,097.00	(28,852.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 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	40,727.00	40,727.00	113,845.02	113,845.00	73,118.00	179.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>40,727.00</b>	<b>40,727.00</b>	<b>113,845.02</b>	<b>113,845.00</b>	<b>73,118.00</b>	<b>179.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	135,318.00	2,684,502.00	0.00	2,695,290.00	10,788.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	612,036.00	705,519.00	0.00	694,759.00	(10,760.00)	-1.5%
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%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	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	1,263.00	1,263.00	11,388.64	11,389.00	10,126.00	801.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>748,617.00</b>	<b>3,391,284.00</b>	<b>11,388.64</b>	<b>3,401,438.00</b>	<b>10,154.00</b>	<b>0.3%</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)
<b>OTHER LOCAL REVENUE</b>								
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	11,382.00	11,382.00	0.00	0.00	(11,382.00)	-100.0%
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	23,419.00	23,419.00	7,284.16	23,419.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	18,437.00	18,437.00	33,997.15	49,138.00	30,701.00	166.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>53,238.00</b>	<b>53,238.00</b>	<b>41,281.31</b>	<b>72,557.00</b>	<b>19,319.00</b>	<b>36.3%</b>
<b>TOTAL, REVENUES</b>			<b>42,718,951.00</b>	<b>45,216,198.00</b>	<b>9,390,493.94</b>	<b>45,289,937.00</b>	<b>73,739.00</b>	<b>0.2%</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)
Certificated Teachers' Salaries		1100	16,946,032.00	17,278,743.00	4,832,839.38	16,973,551.00	305,192.00	1.8%
Certificated Pupil Support Salaries		1200	390,700.00	466,329.00	116,676.73	371,098.00	95,231.00	20.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,956,913.00	1,977,844.00	617,011.63	1,969,329.00	8,515.00	0.4%
Other Certificated Salaries		1900	403,983.00	410,331.00	102,698.40	447,885.00	(37,554.00)	-9.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>19,697,628.00</b>	<b>20,133,247.00</b>	<b>5,669,226.14</b>	<b>19,761,863.00</b>	<b>371,384.00</b>	<b>1.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	354,588.00	375,464.00	41,844.35	358,957.00	16,507.00	4.4%
Classified Support Salaries		2200	1,838,345.00	1,826,545.00	439,153.78	1,792,299.00	34,246.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	769,731.00	786,533.00	193,280.82	765,696.00	20,837.00	2.6%
Clerical, Technical and Office Salaries		2400	1,460,044.00	1,498,927.00	327,343.77	1,623,101.00	(124,174.00)	-8.3%
Other Classified Salaries		2900	1,045,592.00	1,078,560.00	178,952.85	1,034,267.00	44,293.00	4.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,468,300.00</b>	<b>5,566,029.00</b>	<b>1,180,575.57</b>	<b>5,574,320.00</b>	<b>(8,291.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,068,311.00	2,069,520.00	368,983.09	2,064,615.00	4,905.00	0.2%
PERS		3201-3202	550,060.00	530,288.00	126,271.28	539,486.00	(9,198.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	736,576.00	686,788.67	163,530.64	671,053.00	15,735.67	2.3%
Health and Welfare Benefits		3401-3402	2,947,946.00	2,992,265.00	828,143.47	2,986,236.00	6,029.00	0.2%
Unemployment Insurance		3501-3502	12,361.00	13,035.00	2,236.79	12,375.00	660.00	5.1%
Workers' Compensation		3601-3602	409,146.00	420,762.00	156,135.74	420,961.00	(199.00)	0.0%
OPEB, Allocated		3701-3702	274,724.00	213,386.10	0.00	236,884.00	(23,497.90)	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,884.00	4,740.00	3,376.28	16,881.00	(12,141.00)	-256.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,018,008.00</b>	<b>6,930,784.77</b>	<b>1,648,677.29</b>	<b>6,948,491.00</b>	<b>(17,706.23)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
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	300,000.00	298,110.00	0.00	298,050.00	60.00	0.0%
Materials and Supplies		4300	1,412,379.86	1,211,761.86	172,621.65	836,865.63	374,896.23	30.9%
Noncapitalized Equipment		4400	437,735.00	628,532.00	135,567.12	724,153.00	(95,621.00)	-15.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,150,114.86</b>	<b>2,138,403.86</b>	<b>308,188.77</b>	<b>1,859,068.63</b>	<b>279,335.23</b>	<b>13.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	28,157.00	28,157.00	0.00	0.00	28,157.00	100.0%
Travel and Conferences		5200	101,457.00	147,461.00	31,594.57	95,395.00	52,066.00	35.3%
Dues and Memberships		5300	28,899.00	29,168.00	24,398.00	25,386.00	3,782.00	13.0%
Insurance		5400-5450	211,947.00	223,564.00	227,003.00	227,003.00	(3,439.00)	-1.5%
Operations and Housekeeping Services		5500	887,284.00	923,033.00	297,251.85	965,710.00	(42,677.00)	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,263.00	75,446.00	16,162.52	77,559.00	(2,113.00)	-2.8%
Transfers of Direct Costs		5710	(3,748.00)	(5,824.00)	(750.30)	(5,628.00)	(196.00)	3.4%
Transfers of Direct Costs - Interfund		5750	(3,225.00)	(3,754.00)	(3,002.22)	(2,520.00)	(1,234.00)	32.9%
Professional/Consulting Services and Operating Expenditures		5800	918,328.00	824,433.00	451,695.75	1,098,446.00	(274,013.00)	-33.2%
Communications		5900	79,108.00	98,636.00	52,308.78	232,126.00	(133,490.00)	-135.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,338,470.00</b>	<b>2,340,320.00</b>	<b>1,096,661.95</b>	<b>2,713,477.00</b>	<b>(373,157.00)</b>	<b>-15.9%</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)
<b>CAPITAL OUTLAY</b>								
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	25,072.00	5,045.25	25,078.00	(6.00)	0.0%
Equipment Replacement		6500	32,620.00	32,620.00	5,251.40	37,871.00	(5,251.00)	-16.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>32,620.00</b>	<b>57,692.00</b>	<b>10,296.65</b>	<b>62,949.00</b>	<b>(5,257.00)</b>	<b>-9.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	135,622.00	103,047.00	28,853.16	103,047.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	4,161.00	0.00	4,161.00	0.00	0.0%
Other Debt Service - Principal		7439	27,271.00	22,923.00	6,250.59	22,126.00	797.00	3.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>162,893.00</b>	<b>130,131.00</b>	<b>35,103.75</b>	<b>129,334.00</b>	<b>797.00</b>	<b>0.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(548,144.00)	(455,888.00)	0.00	(456,460.00)	572.00	-0.1%
Transfers of Indirect Costs - Interfund		7350	(115,344.00)	(116,615.00)	0.00	(115,344.00)	(1,271.00)	1.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(663,488.00)</b>	<b>(572,503.00)</b>	<b>0.00</b>	<b>(571,804.00)</b>	<b>(699.00)</b>	<b>0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,204,545.86</b>	<b>36,724,104.63</b>	<b>9,948,730.12</b>	<b>36,477,698.63</b>	<b>246,406.00</b>	<b>0.7%</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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,972,167.00)	(4,835,514.00)	0.00	(4,933,583.00)	(98,069.00)	2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,972,167.00)	(4,835,514.00)	0.00	(4,933,583.00)	(98,069.00)	2.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(4,972,167.00)	(4,835,514.00)	0.00	(4,933,583.00)	(98,069.00)	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	2,468,575.00	2,620,914.00	338,773.65	2,585,523.00	(35,391.00)	-1.4%
3) Other State Revenue		8300-8599	958,505.00	1,022,758.00	452,296.81	1,411,466.00	388,708.00	38.0%
4) Other Local Revenue		8600-8799	2,649,492.00	2,652,562.00	178,451.42	2,617,007.00	(35,555.00)	-1.3%
5) TOTAL, REVENUES			6,076,572.00	6,296,234.00	969,521.88	6,613,996.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,850,709.00	2,675,330.00	1,102,094.13	2,808,684.00	(133,354.00)	-5.0%
2) Classified Salaries		2000-2999	2,391,544.00	2,628,188.00	561,764.38	2,433,719.00	194,469.00	7.4%
3) Employee Benefits		3000-3999	1,448,073.00	1,395,189.00	397,480.00	1,251,567.00	143,622.00	10.3%
4) Books and Supplies		4000-4999	1,006,970.00	1,422,135.00	355,831.02	2,027,847.00	(605,712.00)	-42.6%
5) Services and Other Operating Expenditures		5000-5999	2,683,058.00	2,648,153.33	404,694.27	2,688,465.33	(40,312.00)	-1.5%
6) Capital Outlay		6000-6999	15,446.00	44,187.00	31,764.25	47,141.00	(2,954.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	722,483.00	717,803.00	70,183.71	688,825.00	28,978.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	548,144.00	455,888.00	0.00	456,460.00	(572.00)	-0.1%
9) TOTAL, EXPENDITURES			11,666,427.00	11,986,873.33	2,923,811.76	12,402,708.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(5,589,855.00)	(5,690,639.33)	(1,954,289.88)	(5,788,712.33)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,972,167.00	4,835,514.00	0.00	4,933,583.00	98,069.00	2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,972,167.00	4,835,514.00	0.00	4,933,583.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(617,688.00)	(855,125.33)	(1,954,289.88)	(855,129.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	855,131.48	855,131.48		855,131.48	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)			855,131.48	855,131.48		855,131.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,131.48	855,131.48		855,131.48		
2) Ending Balance, June 30 (E + F1e)			237,443.48	6.15		2.15		
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	237,443.48	2,928.89		3.38		
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	(2,922.74)		(1.23)		



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>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	835,097.00	835,097.00	43,937.33	835,097.00	0.00	0.0%
Special Education Discretionary Grants		8182	85,865.00	85,865.00	0.00	85,865.00	0.00	0.0%
Child Nutrition Programs		8220	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	1,117,481.00	1,244,928.00	284,223.32	1,244,928.00	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	211,690.00	211,690.00	0.00	209,975.00	(1,715.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	213,442.00	238,334.00	10,613.00	204,658.00	(33,676.00)	-14.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,468,575.00</b>	<b>2,620,914.00</b>	<b>338,773.65</b>	<b>2,585,523.00</b>	<b>(35,391.00)</b>	<b>-1.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	162,594.00	162,594.00	0.00	203,375.00	40,781.00	25.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	708,489.00	708,489.00	452,296.81	695,841.00	(12,648.00)	-1.8%
Charter School Facility Grant	6030	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	87,422.00	151,675.00	0.00	512,250.00	360,575.00	237.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>958,505.00</b>	<b>1,022,758.00</b>	<b>452,296.81</b>	<b>1,411,466.00</b>	<b>388,708.00</b>	<b>38.0%</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)
<b>OTHER LOCAL REVENUE</b>								
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	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%) Adjustm		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	319,711.00	322,781.00	59,572.99	377,744.00	54,963.00	17.0%
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	2,329,781.00	2,329,781.00	118,878.43	2,239,263.00	(90,518.00)	-3.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,649,492.00</b>	<b>2,652,562.00</b>	<b>178,451.42</b>	<b>2,617,007.00</b>	<b>(35,555.00)</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>6,076,572.00</b>	<b>6,296,234.00</b>	<b>969,521.88</b>	<b>6,613,996.00</b>	<b>317,762.00</b>	<b>5.0%</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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,716,191.00	1,611,732.00	765,516.43	1,634,995.00	(23,263.00)	-1.4%
Certificated Pupil Support Salaries		1200	576,611.00	536,701.00	158,353.55	605,036.00	(68,335.00)	-12.7%
Certificated Supervisors' and Administrators' Salaries		1300	189,637.00	160,168.00	61,623.45	194,344.00	(34,176.00)	-21.3%
Other Certificated Salaries		1900	368,270.00	366,729.00	116,600.70	374,309.00	(7,580.00)	-2.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,850,709.00</b>	<b>2,675,330.00</b>	<b>1,102,094.13</b>	<b>2,808,684.00</b>	<b>(133,354.00)</b>	<b>-5.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,585,563.00	1,653,585.00	229,760.84	1,604,837.00	48,748.00	2.9%
Classified Support Salaries		2200	381,064.00	468,533.00	204,695.61	481,240.00	(12,707.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	78,622.00	78,318.00	46,836.00	78,350.00	(32.00)	0.0%
Clerical, Technical and Office Salaries		2400	214,787.00	308,448.00	67,571.34	124,046.00	184,402.00	59.8%
Other Classified Salaries		2900	131,508.00	119,304.00	12,900.59	145,246.00	(25,942.00)	-21.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,391,544.00</b>	<b>2,628,188.00</b>	<b>561,764.38</b>	<b>2,433,719.00</b>	<b>194,469.00</b>	<b>7.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	334,291.00	319,983.00	111,163.32	307,145.00	12,838.00	4.0%
PERS		3201-3202	131,993.00	133,863.00	42,723.98	119,181.00	14,682.00	11.0%
OASDI/Medicare/Alternative		3301-3302	208,183.00	202,482.00	54,510.21	186,073.00	16,409.00	8.1%
Health and Welfare Benefits		3401-3402	673,251.00	640,442.00	159,549.53	546,977.00	93,465.00	14.6%
Unemployment Insurance		3501-3502	2,959.00	2,630.00	835.51	2,573.00	57.00	2.2%
Workers' Compensation		3601-3602	96,208.00	94,601.00	28,529.45	88,029.00	6,572.00	6.9%
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	1,188.00	1,188.00	168.00	1,589.00	(401.00)	-33.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,448,073.00</b>	<b>1,395,189.00</b>	<b>397,480.00</b>	<b>1,251,567.00</b>	<b>143,622.00</b>	<b>10.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	24,206.00	24,205.00	13,936.30	24,205.00	0.00	0.0%
Books and Other Reference Materials		4200	551,101.00	571,889.00	14,689.88	591,603.00	(19,714.00)	-3.4%
Materials and Supplies		4300	410,376.00	674,564.00	218,310.98	1,255,715.00	(581,151.00)	-86.2%
Noncapitalized Equipment		4400	21,287.00	151,477.00	108,893.86	156,324.00	(4,847.00)	-3.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,006,970.00</b>	<b>1,422,135.00</b>	<b>355,831.02</b>	<b>2,027,847.00</b>	<b>(605,712.00)</b>	<b>-42.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,123,849.00	1,137,060.00	110,215.46	1,111,312.00	25,748.00	2.3%
Travel and Conferences		5200	64,951.00	91,143.00	20,666.85	56,149.00	34,994.00	38.4%
Dues and Memberships		5300	7,105.00	23,185.00	2,185.00	19,209.00	3,976.00	17.1%
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	13,451.00	13,500.00	4,742.21	13,500.00	0.00	0.0%
Transfers of Direct Costs		5710	3,753.00	5,765.00	820.30	5,628.00	137.00	2.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	555.87	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,469,949.00	1,377,500.33	265,508.58	1,482,667.33	(105,167.00)	-7.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,683,058.00</b>	<b>2,648,153.33</b>	<b>404,694.27</b>	<b>2,688,465.33</b>	<b>(40,312.00)</b>	<b>-1.5%</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)
<b>CAPITAL OUTLAY</b>								
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	15,446.00	16,807.00	2,001.83	16,511.00	296.00	1.8%
Equipment Replacement		6500	0.00	27,380.00	29,762.42	30,630.00	(3,250.00)	-11.9%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,446.00</b>	<b>44,187.00</b>	<b>31,764.25</b>	<b>47,141.00</b>	<b>(2,954.00)</b>	<b>-6.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	90,225.00	80,978.00	0.00	85,000.00	(4,022.00)	-5.0%
Payments to County Offices		7142	632,258.00	636,825.00	70,183.71	603,825.00	33,000.00	5.2%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>722,483.00</b>	<b>717,803.00</b>	<b>70,183.71</b>	<b>688,825.00</b>	<b>28,978.00</b>	<b>4.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	548,144.00	455,888.00	0.00	456,460.00	(572.00)	-0.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>548,144.00</b>	<b>455,888.00</b>	<b>0.00</b>	<b>456,460.00</b>	<b>(572.00)</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,666,427.00</b>	<b>11,986,873.33</b>	<b>2,923,811.76</b>	<b>12,402,708.33</b>	<b>(415,835.00)</b>	<b>-3.5%</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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	4,972,167.00	4,835,514.00	0.00	4,933,583.00	98,069.00	2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,972,167.00	4,835,514.00	0.00	4,933,583.00	98,069.00	2.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			4,972,167.00	4,835,514.00	0.00	4,933,583.00	(98,069.00)	2.0%



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LC and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,832.80	4,832.80	4,736.17	4,820.20	(12.60)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LC and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LC and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,832.80	4,832.80	4,736.17	4,820.20	(12.60)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	8.63	8.63	8.63	8.63	0.00	0%
b. Special Education-Special Day Class	5.94	5.94	5.94	5.94	0.00	0%
c. Special Education-NPS/LC	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.58	0.58	0.58	0.58	0.00	0%
e. Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	15.15	15.15	15.15	15.15	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,847.95	4,847.95	4,751.32	4,835.35	(12.60)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01</b>						
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 per EC 1981(a)(b)&(d)	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%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62</b>						
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 per EC 1981(a)(b)&(d)	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%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>	November		5,852,590.20	5,462,919.62	2,738,444.24	4,836,705.80	3,225,647.20	2,651,570.42	10,766,451.41	8,892,784.91
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,174,996.10	1,174,996.10	3,696,889.98	2,114,992.98	2,114,992.98	3,696,889.98	2,114,992.98	2,114,992.98
Property Taxes	8020-8079		501,684.97	226,373.32	281,598.70	52,446.82	1,175,817.03	5,000,000.00	1,000,000.00	200,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		64,737.00		870,732.02	(253,687.67)	(159,556.68)	477,143.33	200,000.00	
Other State Revenue	8300-8599				10,215.00	453,470.45	252,131.49	1,100,000.00	1,100,000.00	300,000.00
Other Local Revenue	8600-8799		14,005.06	28,228.79	149,594.33	27,895.87	111,286.80	300,000.00	300,000.00	
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			1,755,423.13	1,429,598.21	5,009,030.03	2,395,118.45	3,494,671.62	10,574,033.31	4,714,992.98	2,914,992.98
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		196,077.36	2,143,827.67	2,190,785.88	2,240,629.36	2,247,904.92	14,000.00	4,495,809.84	2,200,000.00
Classified Salaries	2000-2999		(2,852.00)	410,504.48	500,997.45	833,690.02	797,849.41	800,000.00	667,849.64	800,000.00
Employee Benefits	3000-3999		179,705.08	553,647.03	599,165.29	713,639.89	712,967.26	720,000.00	720,000.00	720,000.00
Books and Supplies	4000-4999		32,887.28	211,680.61	182,138.45	237,313.45	123,139.26	200,000.00	200,000.00	200,000.00
Services	5000-5999		235,304.68	376,533.09	335,933.32	553,585.13	363,923.10	400,000.00	400,000.00	400,000.00
Capital Outlay	6000-6599		27,380.08		5,419.84	9,260.98	19,031.67	5,000.00	5,000.00	5,000.00
Other Outgo	7000-7499		5,152.35	10,960.53	11,357.76	77,816.82	39,413.20	100,000.00	100,000.00	100,000.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			673,654.83	3,707,153.41	3,825,797.99	4,665,935.65	4,304,228.82	2,239,000.00	6,588,659.48	4,425,000.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	25,000.00								
Accounts Receivable	9200-9299	2,249,823.76	273,117.95	108,698.78	794,267.26	686,253.96	212,995.92	174,489.89		
Due From Other Funds	9310	4,719.83	(1,458.50)	6,178.33						
Stores	9320	107,126.18	(539.68)	22,332.08	(30,905.40)	2,429.36	13,322.01			
Prepaid Expenditures	9330	1,500.00		1,779.00	(279.00)					
Other Current Assets	9340		109,203.37	(198,997.11)	(86,159.92)	(4,647.65)	(2,615.50)			
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			380,323.14	(60,008.92)	676,922.94	684,035.67	223,702.43	174,489.89	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599									
Due To Other Funds	9610	2,337,707.99	1,851,762.02	316,911.26	(238,106.58)	23,666.72	(11,167.64)	394,642.21		
Current Loans	9640	70,000.00		70,000.00						
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	14,226.64								
<b>SUBTOTAL</b>			1,851,762.02	386,911.26	(238,106.58)	23,666.72	(11,167.64)	394,642.21	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910					(610.35)	610.35			
<b>TOTAL BALANCE SHEET ITEMS</b>			(1,471,438.88)	(446,920.18)	915,029.52	659,758.60	235,480.42	(220,152.32)	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(389,670.58)	(2,724,475.38)	2,098,261.56	(1,611,058.60)	(574,076.78)	8,114,880.99	(1,873,666.50)	(1,510,007.02)
<b>F. ENDING CASH (A + E)</b>			5,462,919.62	2,738,444.24	4,836,705.80	3,225,647.20	2,651,570.42	10,766,451.41	8,892,784.91	7,382,777.89
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)	November								
<b>A. BEGINNING CASH</b>		7,382,777.89	8,652,667.87	10,754,931.17	8,981,912.18				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,969,889.98	2,114,992.98	2,114,992.98	2,214,231.98			28,617,852.00	28,617,852.00
Property Taxes	8020-8079	700,000.00	3,632,648.32	200,000.00	183,675.84			13,154,245.00	13,154,245.00
Miscellaneous Funds	8080-8099				(70,000.00)			(70,000.00)	(70,000.00)
Federal Revenue	8100-8299	300,000.00	400,000.00		300,000.00	500,000.00		2,699,368.00	2,699,368.00
Other State Revenue	8300-8599	400,000.00	400,000.00	50,000.00	247,087.06	500,000.00		4,812,904.00	4,812,904.00
Other Local Revenue	8600-8799	300,000.00	300,000.00	300,000.00	358,553.15	200,000.00		2,689,564.00	2,689,564.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		5,669,889.98	6,847,641.30	2,664,992.98	3,233,548.03	1,200,000.00	0.00	51,903,933.00	51,903,933.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,200,000.00	2,200,000.00	2,241,511.97	200,000.00			22,570,547.00	22,570,547.00
Classified Salaries	2000-2999	800,000.00	800,000.00	800,000.00	800,000.00			8,008,039.00	8,008,039.00
Employee Benefits	3000-3999	720,000.00	720,000.00	720,000.00	1,120,933.45			8,200,058.00	8,200,058.00
Books and Supplies	4000-4999	200,000.00	549,878.00	200,000.00	200,000.00	349,878.58	1,000,000.00	3,886,915.63	3,886,915.63
Services	5000-5999	400,000.00	400,000.00	400,000.00	736,663.01	400,000.00		5,401,942.33	5,401,942.33
Capital Outlay	6000-6599	5,000.00	500.00	1,500.00	26,997.43			110,090.00	110,090.00
Other Outgo	7000-7499	75,000.00	75,000.00	75,000.00	33,114.34			702,815.00	702,815.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		4,400,000.00	4,745,378.00	4,439,011.97	3,117,708.23	749,878.58	1,000,000.00	48,880,406.96	48,880,406.96
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							2,249,823.76	
Due From Other Funds	9310							4,719.83	
Stores	9320							6,638.37	
Prepaid Expenditures	9330							1,500.00	
Other Current Assets	9340							(183,216.81)	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	2,079,465.15	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							2,337,707.99	
Due To Other Funds	9610							70,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	2,407,707.99	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(328,242.84)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		1,269,889.98	2,102,263.30	(1,773,018.99)	115,839.80	450,121.42	(1,000,000.00)	2,695,283.20	3,023,526.04
<b>F. ENDING CASH (A + E)</b>		8,652,667.87	10,754,931.17	8,981,912.18	9,097,751.98				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								8,547,873.40	



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	41,702,097.00	3.40%	43,119,052.00	1.26%	43,663,268.00
2. Federal Revenues	8100-8299	2,699,368.00	-3.47%	2,605,611.04	0.00%	2,605,611.04
3. Other State Revenues	8300-8599	4,812,904.00	-60.22%	1,914,648.99	0.24%	1,919,245.82
4. Other Local Revenues	8600-8799	2,689,564.00	0.02%	2,690,219.73	0.03%	2,690,941.97
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)		51,903,933.00	-3.03%	50,329,531.76	1.09%	50,879,066.83
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,570,547.00		23,037,141.00
b. Step & Column Adjustment				346,594.00		261,877.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				120,000.00		20,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,570,547.00	2.07%	23,037,141.00	1.22%	23,319,018.00
2. Classified Salaries						
a. Base Salaries				8,008,039.00		8,198,039.00
b. Step & Column Adjustment				90,000.00		90,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				100,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,008,039.00	2.37%	8,198,039.00	1.10%	8,288,039.00
3. Employee Benefits	3000-3999	8,200,058.00	6.05%	8,695,807.00	7.03%	9,306,977.66
4. Books and Supplies	4000-4999	3,886,915.63	-34.45%	2,547,989.27	0.63%	2,564,061.50
5. Services and Other Operating Expenditures	5000-5999	5,401,942.33	1.15%	5,463,833.79	2.04%	5,575,434.32
6. Capital Outlay	6000-6999	110,090.00	0.00%	110,090.00	0.00%	110,090.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	818,159.00	0.00%	818,159.00	0.00%	818,159.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(115,344.00)	0.00%	(115,344.00)	0.00%	(115,344.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,880,406.96	-0.26%	48,755,715.06	2.28%	49,866,435.48
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		3,023,526.04		1,573,816.70		1,012,631.35
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,818,825.34		8,842,351.38		10,416,168.08
2. Ending Fund Balance (Sum lines C and D1)		8,842,351.38		10,416,168.08		11,428,799.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	115,000.00		115,000.00		0.00
b. Restricted	9740	3.38		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,260,935.79		8,838,496.59		9,932,806.37
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,466,413.44		1,462,671.49		1,495,993.06
2. Unassigned/Unappropriated	9790	(1.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,842,351.38		10,416,168.08		11,428,799.43



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted;</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,466,413.44		1,462,671.49		1,495,993.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.23)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,466,412.21		1,462,671.49		1,495,993.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
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 AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		4,751.32		4,620.87		4,503.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,880,406.96		48,755,715.06		49,866,435.48
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)		48,880,406.96		48,755,715.06		49,866,435.48
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,466,412.21		1,462,671.45		1,495,993.06
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,466,412.21		1,462,671.45		1,495,993.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	41,702,097.00	3.40%	43,119,052.00	1.26%	43,663,268.00
2. Federal Revenues	8100-8299	113,845.00	0.00%	113,845.00	0.00%	113,845.00
3. Other State Revenues	8300-8599	3,401,438.00	-75.26%	841,648.22	0.03%	841,935.19
4. Other Local Revenues	8600-8799	72,557.00	0.90%	73,212.73	0.99%	73,934.97
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	(4,933,583.00)	1.78%	(5,021,260.03)	1.97%	(5,120,274.76)
6. Total (Sum lines A1 thru A5c)		40,356,354.00	-3.05%	39,126,497.92	1.14%	39,572,708.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,761,863.00		20,228,457.00
b. Step & Column Adjustment				346,594.00		261,877.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				120,000.00		20,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,761,863.00	2.36%	20,228,457.00	1.39%	20,510,334.00
2. Classified Salaries						
a. Base Salaries				5,574,320.00		5,764,320.00
b. Step & Column Adjustment				90,000.00		90,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				100,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,574,320.00	3.41%	5,764,320.00	1.56%	5,854,320.00
3. Employee Benefits	3000-3999	6,948,491.00	6.28%	7,384,981.30	7.19%	7,915,597.46
4. Books and Supplies	4000-4999	1,859,068.63	-4.49%	1,775,645.77	1.83%	1,808,090.05
5. Services and Other Operating Expenditures	5000-5999	2,713,477.00	2.41%	2,778,796.00	2.61%	2,851,256.54
6. Capital Outlay	6000-6999	62,949.00	0.00%	62,949.00	0.00%	62,949.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	129,334.00	0.00%	129,334.00	0.00%	129,334.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(571,804.00)	0.00%	(571,804.00)	0.00%	(571,804.00)
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)		36,477,698.63	2.95%	37,552,679.07	2.68%	38,560,077.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,878,655.37		1,573,818.85		1,012,631.35
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,963,693.86		8,842,349.23		10,416,168.08
2. Ending Fund Balance (Sum lines C and D1)		8,842,349.23		10,416,168.08		11,428,799.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	115,000.00		115,000.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,260,935.79		8,838,496.59		9,932,806.37
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,466,413.44		1,462,671.49		1,495,993.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,842,349.23		10,416,168.08		11,428,799.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,466,413.44		1,462,671.49		1,495,993.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,466,413.44		1,462,671.49		1,495,993.06
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
B1d includes an increase of 3 teachers for Supplemental & Concentration Classsize Reduction, 2 teachers for Supplemental & Concentration PE program and a reduction of 4 teachers for declining enrollment. B2d includes an increase of 4 aides for the Supplemental and Concentration PE program.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,585,523.00	-3.63%	2,491,766.04	0.00%	2,491,766.04
3. Other State Revenues	8300-8599	1,411,466.00	-23.98%	1,073,000.77	0.40%	1,077,310.63
4. Other Local Revenues	8600-8799	2,617,007.00	0.00%	2,617,007.00	0.00%	2,617,007.00
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	4,933,583.00	1.78%	5,021,260.03	1.97%	5,120,274.76
6. Total (Sum lines A1 thru A5c)		11,547,579.00	-2.98%	11,203,033.84	0.92%	11,306,358.43
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,808,684.00		2,808,684.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,808,684.00	0.00%	2,808,684.00	0.00%	2,808,684.00
2. Classified Salaries						
a. Base Salaries				2,433,719.00		2,433,719.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,433,719.00	0.00%	2,433,719.00	0.00%	2,433,719.00
3. Employee Benefits	3000-3999	1,251,567.00	4.73%	1,310,825.70	6.15%	1,391,380.20
4. Books and Supplies	4000-4999	2,027,847.00	-61.91%	772,343.50	-2.12%	755,971.45
5. Services and Other Operating Expenditures	5000-5999	2,688,465.33	-0.13%	2,685,037.79	1.46%	2,724,177.78
6. Capital Outlay	6000-6999	47,141.00	0.00%	47,141.00	0.00%	47,141.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	688,825.00	0.00%	688,825.00	0.00%	688,825.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	456,460.00	0.00%	456,460.00	0.00%	456,460.00
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)		12,402,708.33	-9.67%	11,203,035.99	0.92%	11,306,358.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(855,129.33)		(2.15)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		855,131.48		2.15		0.00
2. Ending Fund Balance (Sum lines C and D1)		2.15		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3.38				
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	(1.23)		0.00		0.00
f. Total Components of Ending Fund Balance		2.15		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	4,835.35	4,835.35	0.0%	Met
1st Subsequent Year (2016-17)	4,593.15	4,751.32	3.4%	Not Met
2nd Subsequent Year (2017-18)	4,511.03	4,620.87	2.4%	Not Met

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

First Interim projections reflect actual 2015-16 enrollment and estimated 2015-16 ADA.



## 2. CRITERION: Enrollment

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	4,755	4,913	3.3%	Not Met
1st Subsequent Year (2016-17)	4,667	4,779	2.4%	Not Met
2nd Subsequent Year (2017-18)	4,603	4,658	1.2%	Met

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

First Interim projections reflect actual 2015-16 enrollment.

**3. CRITERION: ADA to Enrollment**

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

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

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

P-2 ADA			
Unaudited Actuals			
Fiscal Year	(Form A, Lines 3, 6, and 26)	Enrollment	Historical Ratio
	(Form A, Lines A6 and C4)	CBEDS Actual	
	(Form A, Lines A6 and C9)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2012-13)	5,059	5,250	96.4%
Second Prior Year (2013-14)	5,005	5,149	97.2%
First Prior Year (2014-15)	4,843	5,022	96.4%
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	4,751	4,913	96.7%	Met
1st Subsequent Year (2016-17)	4,621	4,779	96.7%	Met
2nd Subsequent Year (2017-18)	4,503	4,658	96.7%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2015-16)	41,946,369.00	41,772,097.00	-0.4%	Met
1st Subsequent Year (2016-17)	42,104,883.00	43,189,052.00	2.6%	Not Met
2nd Subsequent Year (2017-18)	43,020,119.00	43,733,268.00	1.7%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

2015-16 CBEDs enrollment was higher than projected at the time of the adjusted budget, that enrollment has an effect on the LCFF revenue for 2016-17.

**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)	25,256,917.50	27,050,992.58	93.4%
Second Prior Year (2013-14)	27,767,137.88	30,482,706.90	91.1%
First Prior Year (2014-15)	30,268,874.52	32,867,752.22	92.1%
	Historical Average Ratio:		92.2%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.2% to 95.2%	89.2% to 95.2%	89.2% to 95.2%

**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 (2015-16)	32,284,674.00	36,477,698.63	88.5%	Not Met
1st Subsequent Year (2016-17)	33,377,758.30	37,552,679.07	88.9%	Not Met
2nd Subsequent Year (2017-18)	34,280,251.46	38,560,077.05	88.9%	Not Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

Total Expenditures include budget for 2014/15 carryover, which effects the ratio. 2016-17 and 2017-18 reflect that the 2015-16 budget has been fully expended.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	2,509,302.00	2,699,368.00	7.6%	Yes
1st Subsequent Year (2016-17)	2,509,302.00	2,605,611.04	3.8%	No
2nd Subsequent Year (2017-18)	2,509,302.00	2,605,611.04	3.8%	No

Explanation:  
(required if Yes)

2015-16 Federal Revenue reflects revenue that was deferred from 2014-15.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	1,707,122.00	4,812,904.00	181.9%	Yes
1st Subsequent Year (2016-17)	1,700,673.21	1,914,648.99	12.6%	Yes
2nd Subsequent Year (2017-18)	1,702,940.88	1,919,245.82	12.7%	Yes

Explanation:  
(required if Yes)

First Interim State Revenue reflects one-time Mandated Cost funding and 2015-16 Educator Effectiveness Funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	2,702,730.00	2,689,564.00	-0.5%	No
1st Subsequent Year (2016-17)	2,692,120.83	2,690,219.73	-0.1%	No
2nd Subsequent Year (2017-18)	2,692,943.35	2,690,941.97	-0.1%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	3,157,084.86	3,886,915.63	23.1%	Yes
1st Subsequent Year (2016-17)	1,820,830.37	2,547,989.27	39.9%	Yes
2nd Subsequent Year (2017-18)	1,893,693.19	2,564,061.50	35.4%	Yes

Explanation:  
(required if Yes)

First Interim reflects carryover from 2014-15 being budgeted in object 4000-4999.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	5,021,528.00	5,401,942.33	7.6%	Yes
1st Subsequent Year (2016-17)	5,143,125.45	5,463,833.79	6.2%	Yes
2nd Subsequent Year (2017-18)	5,252,685.21	5,575,434.32	6.1%	Yes

Explanation:  
(required if Yes)

First Interim reflects the estimated expenditures at this time.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	6,919,154.00	10,201,836.00	47.4%	Not Met
1st Subsequent Year (2016-17)	6,902,096.04	7,210,479.76	4.5%	Met
2nd Subsequent Year (2017-18)	6,905,186.23	7,215,798.83	4.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	8,178,612.86	9,288,857.96	13.6%	Not Met
1st Subsequent Year (2016-17)	6,963,955.82	8,011,823.06	15.0%	Not Met
2nd Subsequent Year (2017-18)	7,146,378.40	8,139,495.82	13.9%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	2015-16 Federal Revenue reflects revenue that was deferred from 2014-15.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	First Interim State Revenue reflects one-time Mandated Cost funding and 2015-16 Educator Effectiveness Funding.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	

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

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	First Interim reflects carryover from 2014-15 being budgeted in object 4000-4999.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	First Interim reflects the estimated expenditures at this time.



## 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%. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	765,907.61	1,436,132.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		1,436,132.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

**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 (2015-16)	3,878,655.37	36,477,698.63	N/A	Met
1st Subsequent Year (2016-17)	1,573,818.85	37,552,679.07	N/A	Met
2nd Subsequent Year (2017-18)	1,012,631.35	38,560,077.05	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 (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2015-16)	8,842,351.38		Met
1st Subsequent Year (2016-17)	10,416,168.08		Met
2nd Subsequent Year (2017-18)	11,428,799.43		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 (Form CASH, Line F, June Column)		Status
Current Year (2015-16)	9,097,751.98		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	4,751	4,621	4,503
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	48,880,406.96	48,755,715.06	49,866,435.48
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)	48,880,406.96	48,755,715.06	49,866,435.48
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,466,412.21	1,462,671.45	1,495,993.06
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,466,412.21	1,462,671.45	1,495,993.06

### 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	1,466,413.44	1,462,671.49	1,495,993.06
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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)	(1.23)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (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)	1,466,412.21	1,462,671.49	1,495,993.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,466,412.21	1,462,671.45	1,495,993.06
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

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:

The portion of the Education Protection Account funded by sales tax is currently scheduled to expire after 2016.



## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(4,972,167.00)	(4,933,583.00)	-0.8%	(38,584.00)	Met
1st Subsequent Year (2016-17)	(5,070,124.31)	(5,021,260.03)	-1.0%	(48,864.28)	Met
2nd Subsequent Year (2017-18)	(5,144,167.34)	(5,120,274.76)	-0.5%	(23,892.58)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

--

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

**Project Information:**  
(required if YES)




---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond payments supported by Property Tax Payments

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

## 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
5,477,976.00	10,231,656.00
5,124,701.00	5,254,334.00

Actuarial	Actuarial
Oct 16, 2013	Aug 07, 2015

## 3. OPEB Contributions

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

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7A)	First Interim
	373,021.00
	387,538.00
	444,046.00

Data must be entered.  
Data must be entered.  
Data must be entered.

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

274,724.00	236,884.00
167,314.49	0.00
114,549.70	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

26.00	236,884.00
20.00	167,314.49
13.00	114,549.70

- d. Number of retirees receiving OPEB benefits

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

	26
	20
	13

Data must be entered.  
Data must be entered.  
Data must be entered.

## 4. Comments:

Answers from the Adopted Budget for #3 OPEB Contribution a,b,c, &amp; d did not pull into this form correctly to report information in the adopted budget. Formatting problem could not be corrected. Answer 3b Current Year of \$236,884 pulled in from software should be -0-

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

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

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)


4. Comments:

--



**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (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	217.1	221.1	222.1	221.1

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

214,270

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
2,842,137	2,842,137	2,842,137
86.0%	86.0%	86.0%
	0.0%	0.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
293,487	378,033	283,947
	1.3%	0.8%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
No	No	No

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

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

**Classified (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 classified (non-management) FTE positions	145.3	158.5	162.5	162.5

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2015-16)1st Subsequent Year  
(2016-17)2nd Subsequent Year  
(2017-18)

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

No

No

No

**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

74,329

7. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)1st Subsequent Year  
(2016-17)2nd Subsequent Year  
(2017-18)

0

0

0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
827,791	827,791	827,791
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
80,000	80,000	80,000
	0.0%	0.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	35.2	36.4	36.4	36.4

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:  
(optional)

## End of School District First Interim Criteria and Standards Review

# LA HABRA CITY SCHOOL DISTRICT

## RESOLUTION FOR BUDGET TRANSFER

### 2015-2016

*WHEREAS*, the District has determined that increases in income of \$391,501 are required for the current year from sources listed in California Education Code 42602, and

*WHEREAS*, the District can show just cause for the increases in expenditures of \$169,429 for the current fiscal year,

*RESULTING* in a net change to the ending balance of \$222,072

FUND ACCOUNT	INCOME SOURCE	AMOUNT	ACCOUNT
01	8011 PRIN APPORT STATE AID-CUR YEAR	(511,992.00)	8011
	8012 EDUCATION PROTECTION	483,140.00	8012
	8290 ALL OTHER FEDERAL REVENUE	37,727.00	8290
	8550 MANDATED COST REIMBURSEMENTS	10,788.00	8550
	8560 STATE LOTTERY REVENUE	30,021.00	8560
	8590 ALL OTHER STATE REVENUE	358,053.00	8590
	8631 SALE OF EQUIPMENT/SUPPLIES	(11,382.00)	8631
	8699 ALL OTHER LOCAL REVENUE	85,664.00	8699
	8792 ALL OTHER TRANSFERS IN FR-CO	(90,518.00)	8792
		<b>\$ 391,501</b>	

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT	ACCOUNT
01	1100 TEACHER SALARIES	(281,929)	1100
	1200 CERTIFICATED PUPIL SUPPORT	(26,896)	1200
	1300 CERTIFICATED SUPERVISION AND ADMINISTRATC	25,661	1300
	1900 OTHER CERTIFICATED SALARIES	45,134	1900
	2100 INSTRUCTIONAL AIDE SALARIES	(65,255)	2100
	2200 CLASSIFIED SUPPORT	(21,539)	2200
	2300 CLASSIFIED SUPERVISION AND ADMINISTRATORS	(20,805)	2300
	2400 CLERICAL & OFFICE SALARIES	(60,228)	2400
	2900 OTHER CLASSIFIED SALARIES	(18,351)	2900
	3101 STRS - CERTIFICATED POSITIONS	(17,743)	3101
	3201 PERS - CERTIFICATED	(675,256)	3201
	3202 PERS - CLASSIFIED	669,772	3202
	3313 MEDICARE - CERTIFICATED	(616,039)	3313
	3314 MEDICARE - CLASSIFIED	114,591	3314
	3353 ARP - CERTIFICATED	(106)	3353
	3354 ARP - CLASSIFIED	77,776	3354
	3355 OASDI - CERTIFICATED	9,480	3355
	3356 OASDI - CLASSIFIED	382,153	3356
	3401 HEALTH & WELFARE - CERTIFICATED	(877,894)	3401
	3402 HEALTH & WELFARE - CLASSIFIED	778,400	3402
	3501 STATE UNEMPLOYMENT - CERTIFICATED	(4,757)	3501
	3502 STATE UNEMPLOYMENT - CLASSIFIED	4,040	3502

FUND ACCOUNT		EXPENDITURE DESCRIPTION		ACCOUNT
01	3601	WORKERS COMPENSATION - CERTIFICATED	(139,459)	3601
	3602	WORKERS COMPENSATION - CLASSIFIED	133,086	3602
	3701	RETIREE BENEFITS - CERTIFICATED	(43,752)	3701
	3702	RETIREE BENEFITS - CLASSIFIED	67,250	3702
	3901	OTHER BENEFITS - CERTIFICATED	12,542	3901
	4200	BOOKS & OTHER REFERENCE MATERIALS	19,654	4200
	4300	MATERIALS AND SUPPLIES	206,255	4300
	4400	NONCAPITALIZED EQUIPMENT	100,468	4400
	5100	SUBAGREEMENTS FOR SERVICE	(53,905)	5100
	5200	TRAVEL AND CONFERENCE	(87,060)	5200
	5300	DUES & MEMBERSHIP	(7,758)	5300
	5400	INSURANCE	3,439	5400
	5500	OPERATIONS & HOUSEKEEPING SERVICES	42,677	5500
	5600	RENTALS, LEASES, REPAIRS	2,113	5600
	5710	DIRECT COSTS FOR TRANSFER SERV	59	5710
	5750	DIRECT COSTS - INTERFUND SERVICES	1,234	5750
	5800	PROFESSIONAL/CONSULTING SERVICES,& OPERA	379,180	5800
	5900	COMMUNICATIONS	133,490	5900
	6400	EQUIPMENT	(290)	6400
	6500	REPLACEMENT OF EQUIPMENT	8,501	6500
	7141	IAA - PAYMENTS TO SCHOOL DISTRICTS	(5,225)	7141
	7142	IAA - PAYMENTS TO COUNTY OFFICE	(28,433)	7142
			4,680	7310
	7350	DIRECT SUPPLY/INDIRECT INTERFUND	1,271	7350
	7439	DEPT SERVICES - PRINCIPAL	(797)	7439
			<b>\$ 169,429</b>	
01	9740	RESERVE - LEGALLY RESTRICTED BALANCE		9740
	9780	ASSIGNMENT	222,072	9780
	9789	RESERVE FOR ECONOMIC UNCERTAINTIES		9789
	9790	UNDESIGNATED/UNAPPROPRIATED		9790
			<b>\$ 222,072</b>	

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
 SECRETARY OF THE BOARD OF TRUSTEES  
 LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
 SUPERINTENDENT OF SCHOOLS  
 COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

# LA HABRA CITY SCHOOL DISTRICT RESOLUTION FOR BUDGET TRANSFER 2015-2016

WHEREAS, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
01 9799 FUND BALANCE		\$ 816,481.40
		<b>\$ 816,481.40</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
01 9740 RESTRICTED BALANCE		237,441.65
01 9780 OTHER ASSIGNMENTS		\$ 579,039.75
		<b>\$ 816,481.40</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

LA HABRA CITY SCHOOL DISTRICT  
**RESOLUTION FOR BUDGET TRANSFER**  
**2015-2016**

*WHEREAS*, the District has determined that a decrease will reduce funds for legally restricted purposes,

FUND ACCOUNT	INCOME SOURCE	AMOUNT
12      9799    FUND BALANCE		\$                      24,001
		<b>\$                      24,001</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
12      9740    RESTRICTED BALANCE		_____ 24,001
		<b>24,001</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

LA HABRA CITY SCHOOL DISTRICT  
**RESOLUTION FOR BUDGET TRANSFER**  
**2015-2016**

*WHEREAS*, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
14      9799    FUND BALANCE		<u>\$            113,473.22</u>
		<b>\$            113,473.22</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
14      9790    UNASSIGNED/UNAPPROPRIATED		<u>\$            113,473.22</u>
		<b>\$            113,473.22</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_



LA HABRA CITY SCHOOL DISTRICT  
**RESOLUTION FOR BUDGET TRANSFER**  
**2015-2016**

*WHEREAS*, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
21      9799    FUND BALANCE		<u>\$            234,371.00</u>
		<b>\$            234,371.00</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
21      9740    RESTRICTED BALANCE		<u>\$            234,371.00</u>
		<b>\$            234,371.00</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

LA HABRA CITY SCHOOL DISTRICT  
**RESOLUTION FOR BUDGET TRANSFER**  
**2015-2016**

*WHEREAS*, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
24      9799    FUND BALANCE		<u>\$            1,435,749</u>
		<b>\$            1,435,749</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
24      9740    RESTRICTED BALANCE		<u>\$            1,435,749</u>
		<b>\$            1,435,749</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

# LA HABRA CITY SCHOOL DISTRICT

## RESOLUTION FOR BUDGET TRANSFER

### 2015-2016

WHEREAS, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
25 9799 FUND BALANCE		\$ (1,130.45)
		\$ (1,130.45)

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
25 5800 PROF/CONS SERV & OPER EXP		\$ (7,241.93)
25 9740 RESTRICTED BALANCE		\$ (1,130.45)
25 9790 UNASSIGNED/UNAPPROPRIATED		\$ 7,241.93
		\$ (1,130.45)

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

# LA HABRA CITY SCHOOL DISTRICT RESOLUTION FOR BUDGET TRANSFER 2015-2016

WHEREAS, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
26      9799    FUND BALANCE		\$ <u>8,533</u>
		\$ <b>8,533</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
26      9740    RESTRICTED BALANCE		\$ <u>8,533</u>
		\$ <b>8,533</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

LA HABRA CITY SCHOOL DISTRICT  
**RESOLUTION FOR BUDGET TRANSFER**  
**2015-2016**

*WHEREAS*, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
35      9799    FUND BALANCE		\$ <u>0.03</u>
		\$ <b>0.03</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
35      9740    RESTRICTED BALANCE		\$ <u>0.03</u>
		\$ <b>0.03</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_

# LA HABRA CITY SCHOOL DISTRICT RESOLUTION FOR BUDGET TRANSFER 2015-2016

WHEREAS, the District has determined that income to be in excess of the amount required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

FUND ACCOUNT	INCOME SOURCE	AMOUNT
40 9799 FUND BALANCE		\$ 753,929.93
		<b>\$ 753,929.93</b>

NOW THEREFORE, BE IT RESOLVED THAT PURSUANT TO THE ABOVE EDUCATION CODE(S) THE GOVERNING BOARD, WITH A MAJORITY VOTE, HAS APPROVED SUCH EXCESS FUNDS TO BE APPROPRIATED AS FOLLOWS:

FUND ACCOUNT	EXPENDITURE DESCRIPTION	AMOUNT
40 9719 NONSPENDABLE-OTHERS		\$ 358,125.00
40 9740 RESTRICTED BALANCE		\$ 395,804.93
		<b>\$ 753,929.93</b>

AYES:

NOES:

ABSENT:

APPROVED AT BOARD MEETING: DECEMBER 10, 2015

\_\_\_\_\_  
SECRETARY OF THE BOARD OF TRUSTEES  
LA HABRA CITY SCHOOL DISTRICT

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS  
COUNTY OF ORANGE

TRANSFER APPROVED ON \_\_\_\_\_ BY: \_\_\_\_\_