



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

"Success For All!"

2015-16 First Interim Report



December 7, 2015

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2015-16 First Interim Assumptions

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COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Richard M. Sheehan, Ed.D.

Board of Education
Sonia Frasierillo
Charles M. Kemp
Sue L. Maulucci
Darrell A. Myrick
Richard M. White

Date: December 7, 2015

To: Board Members and Superintendent Dr. Richard Sheehan

From: Jennifer Root, Chief Business Officer

RE: 2015-16 First Interim Budget

Background Information

Education Code (EC) Sections 35035(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the interim process.

The First Interim Report for 2015-16 is due to the Los Angeles County Office of Education by December 15, 2015.

Current Considerations

For 2015-16, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2016-17 and 2017-18).

The reporting schedule is shown below:

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct 31, 2015	Dec 15, 2015
Second Interim	Jan 31, 2016	Mar 17, 2016

School boards are required to adopt one of the three following certifications:

Positive: A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years**.

Qualified: A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.

Negative: A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section VIII.

Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

Section I
2015-16 Summary of
First Interim Assumptions

Summary of First Interim Assumptions

Amount represents per-student level of funding:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Funded ADA	12,035	11,613	11,356
Decrease in Funded ADA	(302)	(422)	(257)
<u>Prior Year Base Revenue</u>	\$7,362	\$7,638	\$8,044
% Increase per Student	3.75%	5.32%	1.82%
Cost Increase per Student	\$276	\$406	\$146
	\$7,638	\$8,044	\$8,191

Amount represents per-student funding for Categorical Programs:

12-13 Categorical Funding	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<u>Tier III Programs</u>			
<u>Prior Year Revenue</u>	\$1,320	\$1,353	\$1,402
% Increase per Student	2.50%	3.62%	2.28%
Cost Increase per Student	\$33	\$49	\$32
	\$1,353	\$1,402	\$1,434
<u>Total Prior Year Revenue</u>	\$8,682	\$8,991	\$9,446
% Increase per Student	3.56%	5.06%	1.88%
Cost Increase per Student	\$309	\$455	\$178
	\$8,991	\$9,446	\$9,624

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<u>Restricted Program (COLA)</u>			
State Programs	1.02%	1.60%	2.48%
Special Education	1.02%	1.60%	2.48%
<u>Lottery (per ADA)¹</u>			
Unrestricted	\$140	\$140	\$140
Prop 98	\$41	\$41	\$41
<u>General Fund Contribution</u>			
Special Education	\$11,316,222	\$11,849,449	\$12,386,607
Routine Repair & Maintenance	\$3,158,066	\$3,158,066	\$3,158,066
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	\$530,279	\$572,821
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	\$1,209,401	\$1,320,219
<u>Change in Teacher Staffing</u>			
Growth (Decline) in FTEs	As Budgeted	(10.50)	(9.00)
Interest Income	0.7%	0.7%	0.7%

¹ ROP and Adult Education ADA no longer funded beginning in 2015-2016

Section II

Revenue Considerations

Local Control Funding Formula (LCFF):

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period. For 2015-16 the portion of the gap to be funded is 51.52%.
- Moving forward, the new calculations take into consideration differentiated funding by grade spans. As indicated on Page 1.1 of this document, targeted average-daily-attendance (ADA) allocations also include additional augmentations for Class Size Reduction program (TK-3 CSR) and Career Technical Education (9-12 CTE), respectively. Previously, the TK-3 Class Size Reduction program was funded using a per-pupil rate of \$1,071 and adjusted according to the sliding scale for classes over 20 students and for the decline in student enrollment. Under the new model, revenues are based on total TK-3 ADA adjusted by a factor of 10.4%.
- As outlined under Section V of this report, the new funding formula establishes additional grants designated to enhance services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2014-15 was 12,336 and funded ADA is projected at 12,035 for the current budget year.
- Based on 2015-16 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$117,457,698. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting supplemental funding.
- For the budget year, LCFF revenues are projected at \$107.1 million, an increase of \$10.5 million over the prior year. Components of revenues include the following:
 - ✓ \$14.6 million in property taxes (based on data provided by the Los Angeles County Assessor's Office)
 - ✓ \$16.3 million from the Education Protection Account (EPA)
 - ✓ \$76.2 million subsidized by the State (Commonly referred to as State Aid)

Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$1.7 million, a decrease of \$300 thousand from prior year. Program funding is computed at \$140 per unit of annual ADA. Beginning in 2015-16, District no longer receives the per-ADA Lottery funding for Adult Education ADA or ROC/P ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$543 thousand, a decrease of \$50 thousand from prior year. Program funding is computed at \$41 per unit of annual ADA.
- Mandated Block Grant revenue are budgeted at \$466,022, and one time monies of \$6.3 million.
- Educator Effectiveness Program funds are budgeted at \$881,529.
- Interest earnings are budgeted at \$200 thousand, assuming the following:
 - ✓ 0.7% interest rate on an average daily cash balance of \$13.0 million

Section III

Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

Salary Calculations:

- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2015-16	As Budgeted
2016-17	\$530,279
2017-18	\$572,821

- Salary projections incorporate reductions to FTEs as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2015-16	As Budgeted
2016-17	\$894,029
2017-18	\$766,311

STRS and PERS Rates Increase:

<u>STRS</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Old Rate	8.250%	8.250%	8.250%
New Rate	10.730%	12.580%	14.430%
<u>PERS</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Old Rate	11.442%	11.442%	11.442%
New Rate	11.847%	13.050%	16.600%

Increase for STRS for 2016-17 and 2017-18 is \$1.11M and 1.11M respectively.
Increase for PERS for 2016-17 and 2017-18 is \$222K and \$661K respectively.

Contribution for Health and Welfare Benefits

- The District Health Plan is estimated to have an increase of 9.5% for all plans.
- For information purposes, shown are the new annual contribution levels.

New Four Tier Contribution Tables:

Blue Cross HMO	District Contribution	Employee Contribution	Combined Totals
Employee Only	5,904	0	5,904
Employee plus Child(ren)	9,982	350	10,332
Employee plus Spouse	13,619	550	14,169
Family	17,307	700	18,007
Blue Cross (PPO)	District Contribution	Employee Contribution	Combined Totals
Employee Only	6,843	0	6,843
Employee plus Child(ren)	11,275	700	11,975
Employee plus Spouse	15,423	1,000	16,423
Family	19,471	1,400	20,871
Kaiser	District Contribution	Employee Contribution	Combined Totals
Employee Only	5,963	0	5,963
Employee plus Child(ren)	9,925	350	10,275
Employee plus Spouse	13,463	550	14,013
Family	17,050	700	17,750

- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage.
- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the above mentioned insurance packages.
- Budget projections also include additional contributions to cover health premium rate increases.

Contributions to Statutory Benefits are Budgeted as Follows:

▪ State Teachers Retirement System (STRS)	10.730%
○ Previously 8.25%	
▪ Public Employee Retirement System (PERS)	11.847%
○ Previously 11.442%	
▪ OASDI (Social Security for School Sector)	6.200%
▪ Medicare	1.450%
▪ State Unemployment Insurance (SUI)	.050%
▪ Workers Compensation Premium	1.50%
▪ OPEB Allocation (GASB 45)	.40%
▪ OPEB Direct Cost (GASB 45)	\$312.50/per FTE

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 14.13% plus \$312.50 per FTE for certificated staff and 21.447% plus \$312.50 per FTE for classified personnel subject to PERS.

Projected Certificated Personnel Staffing Ratios:

Grade Level	Enrollment	Student/Teacher Ratios
Transitional Kindergarten through Third	3,265	24:1
Fourth through Sixth	2,492	33:1
Seventh through Eighth	1,693	33:1
Ninth through Twelfth	4,514	33:1

Noteworthy Expenditures in General Fund Unrestricted:

- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$3.2 million.
- Indirect support charges (charges to other programs and funds of the District):
 - ✓ Categorical Programs \$1.9 million
 - ✓ Adult Education (Fund 11) \$42.8 thousand
 - ✓ Child Development (Fund 12) \$106.5 thousand
 - ✓ Nutrition Services (Fund 13) \$284.8 thousand

District indirect rate for 2015-16 is 7.75%. This rate is applicable for most categorical programs and the Child Development program. The State has established the rate for Nutrition Services at 5.11%.

- Liability and property damage insurance in the General Fund is budgeted for \$538 thousand.
- Utility, postage, and other operating costs are budgeted at \$3.9 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$389 thousand; natural gas for \$67 thousand; lights and power for \$2.8 million; waste disposal for \$55 thousand; and water for \$554 thousand.

Contributions from the General Fund:

- Contributions to restricted programs will increase from \$13.3 million to \$14.6 million, a difference of \$1.3 million.
- Contributions for Special Education are budgeted at \$11.3 million.

Section IV
Local Control Accountability Plan

Overview:

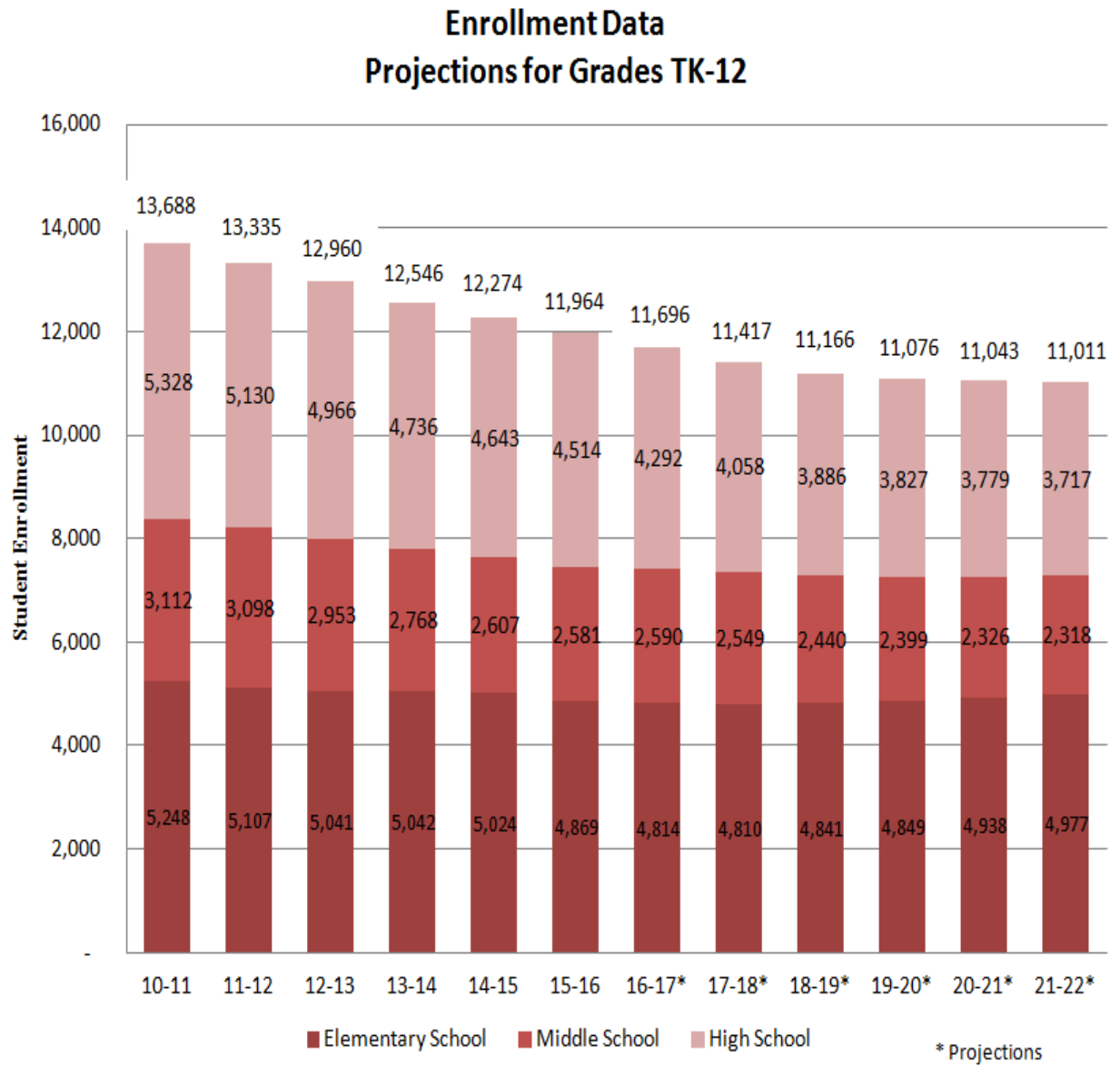
- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%. Incorporation of the First Interim Budget for the abovementioned stipends total \$14.47 million.
- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's spending plan that complies with the State priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP Report was approved at the June 22nd Board Meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
 - ✓ Guarantee all students are eligible and ready for college upon graduation.
 - ✓ Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
 - ✓ Create a school-wide program of engagement that fosters innovative, positive environments within and outside of the classroom to connect students to school and learning.

Section V

Financial Analysis

Student Enrollment Trends:

- The First Interim Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.



- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last ten years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of the economic recession.
- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is targeted with the latest projection to realize continual declines in student enrollment at least through 2021-22. If these projections were to materialize, the cumulative decline in enrollment from 2010-11 to 2021-22 will be reaching 2,677 students.

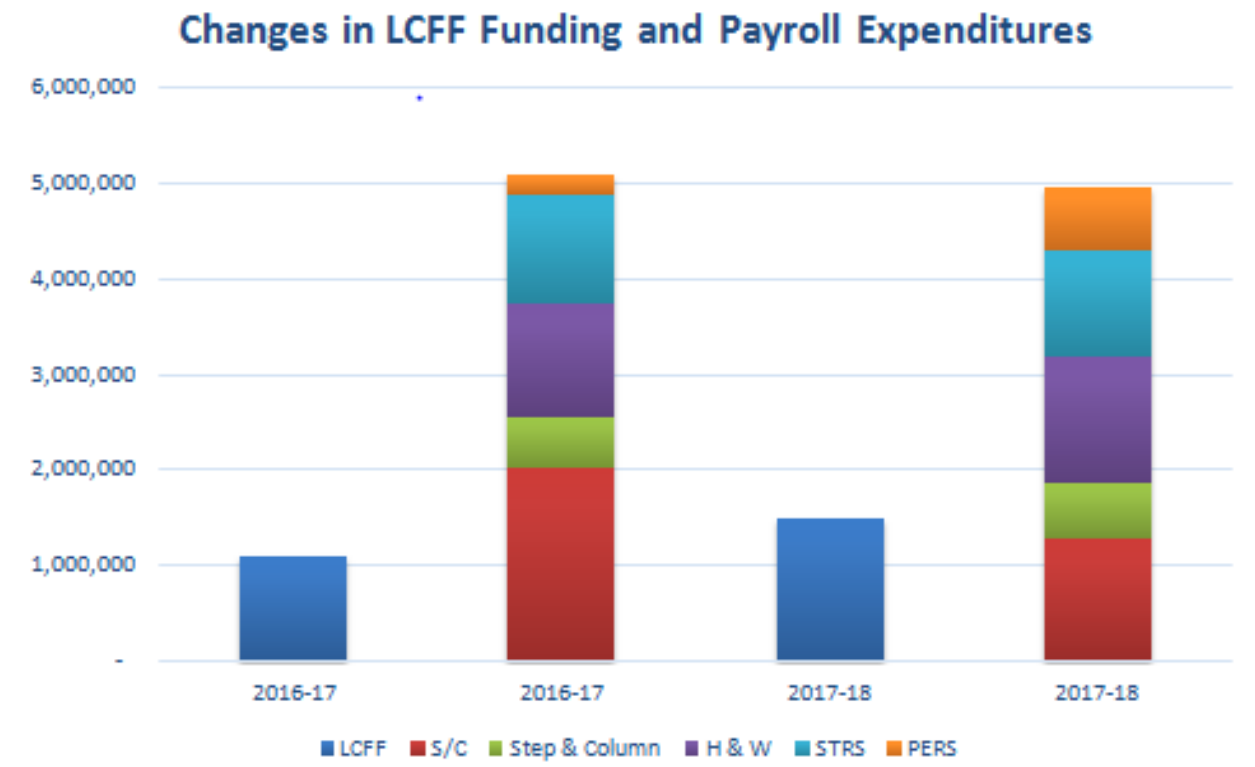
Summary of Limit and LCFF Revenues

- The District estimated loss of funding from 2007-2008 through 2015-2016.

Year	Revenue Limit/ LCFF	Supplemental/ Concentration Funding	State Revenue	Total	Cumulative Funding Loss
2007-08 UA	\$80,590,817	\$0	\$13,557,472	\$94,148,289	\$0
2008-09 UA	\$73,577,796	\$0	\$12,676,721	\$86,254,517	(\$7,893,772)
2009-10 UA	\$66,446,165	\$0	\$10,189,006	\$76,635,171	(\$25,406,890)
2010-11 UA	\$68,449,786	\$0	\$11,222,256	\$79,672,042	(\$39,883,137)
2011-12 UA	\$66,463,000	\$0	\$12,451,777	\$78,914,777	(\$55,116,649)
2012-13 UA	\$65,920,632	\$0	\$15,628,810	\$81,549,442	(\$67,715,496)
2013-14 UA	\$86,549,158	\$1,212,396	\$2,511,843	\$90,273,397	(\$71,590,388)
2014-15 UA	\$88,978,675	\$7,396,186	\$3,266,676	\$99,641,537	(\$66,097,140)
2015-16 FI	\$92,630,389	\$14,474,070	\$8,535,290	\$115,639,749	(\$44,605,680)

Changes in LCFF and Payroll Related Expenditures

- Projections are based on recent assumptions from FCMAT LCFF Calculator and projected percentage increases. Multi-year projections have been updated accordingly



Section VI
District Reserves

Unrestricted Fund Balance – Exclusive of SELPA Financial Activities (Fund 01.1):

- The beginning fund balance for the budget year is \$9.3 million.
- The ending fund balance is projected to be \$15.8 million, an increase of \$6.5 million.
- Components of the fund balance are as follow:
 - ✓ Necessary reserve (non-spendable) for revolving cash account is \$35 thousand and \$78 thousand for warehouse inventory.
 - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$4.0 million.
 - ✓ The assigned amount of the District reserves is now budgeted at \$5.9 million.
 - ✓ The unassigned/unappropriated amount of the District reserves is now budgeted at \$5.8 million.

Restricted Fund Balance – Exclusive of SELPA Financial Activities (Fund 01.1):

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$4.1 million.
- The Ending Fund Balance is estimated to be \$4.9 million.

Restricted for Economic Uncertainties:

- Per Education Code Section 42124(a)(2)(B), for 2015-16, districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
 - Minimum REU level required: \$3,968,926
 - Amount of assigned ending fund balance: \$5,937,035
 - Amount of unassigned ending fund balance: \$5,838,974

Section VII
Multi-Year Projections
(2016-17 and 2017-18)

Budget Assumptions for 2016-17:

The projections are contingent using baseline data from 2015-16 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 422
- LCFF Gap Funding is budgeted at 35.55%
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 10.5 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Step increases for Step, Column, and Longevity (0.75%)
 - ✓ Increase in STRS & PERS rates
- Added General Fund contributions
 - ✓ Special Education
 - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty

- Minimum REU level required: \$4,021,970
- Amount of assigned ending fund balance: \$6,902,555
- Amount of unassigned ending fund balance: \$4,633,817

Budget Assumptions for 2017-18:

The projections are contingent using baseline data from 2016-17 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 257
- LCFF Gap Funding is budgeted at 35.11%
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 9 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Step increases for Step, Column, and Longevity (0.75%)
 - ✓ Increase in STRS & PERS rates
- Added General Fund contributions
 - ✓ Special Education
 - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty

- Minimum REU level required: \$4,112,423
- Amount of assigned ending fund balance: \$8,563,150
- Amount of unassigned ending fund balance: \$1,721,136

Projections for the General Fund:

Summarized in the chart below, is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures and reserves for Fund 01.0 (General Fund) and Fund 01.1 SELPA Trust Fund.

	First Interim	Projected	Projected
	2015-16	2016-17	2017-18
Beginning Fund Balance	\$15,239,537	\$22,629,994	\$21,680,318
Audit Adjustment/Restatement	0	0	0
Revised Fund Balance	\$15,239,537	\$22,629,994	\$21,680,318
Annual Revenues (includes other financing sources)	\$139,687,975	\$133,115,987	\$134,462,411
Annual Expenditures (includes other financing sources)	\$132,297,518	\$134,065,663	\$137,080,746
Changes in Fund Balance	\$7,390,457	(\$949,676)	(\$2,618,335)
Projected Ending Fund Balance	\$22,629,994	\$21,680,318	\$19,061,983
I. Unavailable Reserves:	\$6,885,059	\$6,121,976	\$4,665,274
1.) Nonspendable:			
a. Revolving Cash	\$35,000	\$35,000	\$35,000
b. Inventory	\$77,974	\$77,974	\$77,974
2.) Restricted Program Balances	\$6,772,085	\$6,009,002	\$4,552,300
3.) Assigned	\$5,937,035	\$6,902,555	\$8,563,150
II. Total Unrestricted Fund Balance	\$9,807,900	\$8,655,787	\$5,833,559
1.) Reserve for Economic Uncertainty (3%)	\$3,968,926	\$4,021,970	\$4,112,423
2.) Available Reserves (See Footnote)	\$5,838,974	\$4,633,817	\$1,721,136
III. Available Reserves (Unrestricted Fund)	7.41%	6.46%	4.26%

Section VIII

Budget Reports

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ 107,645,394	\$ 107,104,459
Federal Revenues	-	145,905
Other State Revenues	9,231,677	8,535,290
Other Local Revenues	1,247,695	1,972,584
Total Revenues	<u>118,124,766</u>	<u>117,758,238</u>
Expenditures:		
Certificated Salaries	49,304,563	50,042,145
Classified Salaries	11,604,520	12,344,386
Employee Benefits	19,530,076	20,035,813
Books and Supplies	5,234,473	5,789,737
Services and Other Operating	6,872,739	9,395,922
Capital Outlay	16,452	-
Other Outgo - Excluding Indirect Costs	1,617,976	1,450,236
Other Outgo - Indirect Costs	(1,968,619)	(2,365,071)
Total Expenditures	<u>92,212,180</u>	<u>96,693,168</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>25,912,586</u>	<u>21,065,070</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	100,000
Interfund Transfers Out	-	-
Contributions	(14,250,943)	(14,620,216)
Total Other Financing Sources (Uses)	<u>(14,250,943)</u>	<u>(14,520,216)</u>
Net Increase (Decrease) In Fund Balance	11,661,643	6,544,854
Beginning Fund Balance	7,904,349	9,313,055
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	7,904,349	9,313,055
Ending Fund Balance	<u>\$ 19,565,992</u>	<u>\$ 15,857,909</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	56,737	77,974
Restricted	-	-
Committed	-	-
Assigned	10,439,574	5,937,035
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	3,783,382	3,968,926
Unassigned/Unappropriated Amount	5,251,299	5,838,974
Ending Fund Balance	<u>\$ 19,565,992</u>	<u>\$ 15,857,909</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - RESTRICTED

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	5,348,069	6,559,837
Other State Revenues	10,240,775	10,814,651
Other Local Revenues	3,401,903	3,234,161
Total Revenues	<u>18,990,747</u>	<u>20,608,649</u>
Expenditures:		
Certificated Salaries	11,236,000	10,548,693
Classified Salaries	5,183,449	5,914,996
Employee Benefits	4,977,605	5,021,849
Books and Supplies	2,569,559	4,277,505
Services and Other Operating	4,151,048	3,173,858
Capital Outlay	-	282,242
Other Outgo - Excluding Indirect Costs	3,079,541	3,319,672
Other Outgo - Indirect Costs	1,580,143	1,931,010
Total Expenditures	<u>32,777,345</u>	<u>34,469,825</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(13,786,598)</u>	<u>(13,861,176)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	14,250,943	14,620,216
Total Other Financing Sources (Uses)	<u>14,250,943</u>	<u>14,620,216</u>
Net Increase (Decrease) In Fund Balance	464,345	759,040
Beginning Fund Balance	2,976,722	4,092,979
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	2,976,722	4,092,979
Ending Fund Balance	<u>\$ 3,441,067</u>	<u>\$ 4,852,019</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	3,441,067	4,852,019
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 3,441,067</u>	<u>\$ 4,852,019</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - SELPA TRUST

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	50,964	72,585
Other State Revenues	1,148,503	1,148,503
Other Local Revenues	-	-
Total Revenues	<u>1,199,467</u>	<u>1,221,088</u>
Expenditures:		
Certificated Salaries	148,284	148,722
Classified Salaries	181,508	178,941
Employee Benefits	111,211	111,624
Books and Supplies	87,300	87,300
Services and Other Operating	298,240	301,274
Capital Outlay	-	10,000
Other Outgo - Excluding Indirect Costs	296,664	296,664
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,123,207</u>	<u>1,134,525</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>76,260</u>	<u>86,563</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	76,260	86,563
Beginning Fund Balance	3,895,136	1,833,503
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	3,895,136	1,833,503
Ending Fund Balance	<u>\$ 3,971,396</u>	<u>\$ 1,920,066</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	3,943,089	1,870,200
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	28,307	49,866
Ending Fund Balance	<u>\$ 3,971,396</u>	<u>\$ 1,920,066</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - COMBINED

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ 107,645,394	\$ 107,104,459
Federal Revenues	5,399,033	6,778,327
Other State Revenues	20,620,955	20,498,444
Other Local Revenues	4,649,598	5,206,745
Total Revenues	<u>138,314,980</u>	<u>139,587,975</u>
Expenditures:		
Certificated Salaries	60,688,847	60,739,560
Classified Salaries	16,969,477	18,438,323
Employee Benefits	24,618,892	25,169,286
Books and Supplies	7,891,332	10,154,542
Services and Other Operating	11,322,027	12,871,054
Capital Outlay	16,452	292,242
Other Outgo - Excluding Indirect Costs	4,994,181	5,066,572
Other Outgo - Indirect Costs	(388,476)	(434,061)
Total Expenditures	<u>126,112,732</u>	<u>132,297,518</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>12,202,248</u>	<u>7,290,457</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	100,000
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>100,000</u>
Net Increase (Decrease) In Fund Balance	12,202,248	7,390,457
Beginning Fund Balance	14,776,207	15,239,537
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	14,776,207	15,239,537
Ending Fund Balance	<u>\$ 26,978,455</u>	<u>\$ 22,629,994</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	56,737	77,974
Restricted	7,384,156	6,722,219
Committed	-	-
Assigned	10,439,574	5,937,035
Unassigned/Unappropriated:	-	-
Reserve for Economic Uncertainties	3,783,382	3,968,926
Unassigned/Unappropriated Amount	5,279,606	5,888,840
Ending Fund Balance	<u>\$ 26,978,455</u>	<u>\$ 22,629,994</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION PASS-THROUGH FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	17,460,867	17,528,546
Other State Revenues	51,714,928	51,446,187
Other Local Revenues	-	-
Total Revenues	<u>69,175,795</u>	<u>68,974,733</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	69,175,795	68,974,733
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>69,175,795</u>	<u>68,974,733</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	3,183	6,526
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	3,183	6,526
Ending Fund Balance	<u>\$ 3,183</u>	<u>\$ 6,526</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	3,183	6,526
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 3,183</u>	<u>\$ 6,526</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

ADULT EDUCATION FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	19,524	19,524
Other State Revenues	1,897,536	3,354,318
Other Local Revenues	222,628	153,200
Total Revenues	<u>2,139,688</u>	<u>3,527,042</u>
Expenditures:		
Certificated Salaries	411,693	641,165
Classified Salaries	772,855	701,094
Employee Benefits	434,284	476,827
Books and Supplies	98,781	162,107
Services and Other Operating	402,551	387,147
Capital Outlay	19,524	19,524
Other Outgo - Excluding Indirect Costs	-	(911,732)
Other Outgo - Indirect Costs	-	42,792
Total Expenditures	<u>2,139,688</u>	<u>1,518,924</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>2,008,118</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	(2,024,787)
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,024,787)</u>
Net Increase (Decrease) In Fund Balance	-	(16,669)
Beginning Fund Balance	7,686	16,669
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	7,686	16,669
Ending Fund Balance	<u>\$ 7,686</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted		
Committed	-	-
Assigned	7,686	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 7,686</u>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	605,114	593,994
Other State Revenues	1,071,658	1,030,975
Other Local Revenues	29,634	26,029
Total Revenues	<u>1,706,406</u>	<u>1,650,998</u>
Expenditures:		
Certificated Salaries	536,276	657,567
Classified Salaries	358,710	375,886
Employee Benefits	297,154	336,920
Books and Supplies	333,847	67,682
Services and Other Operating	73,551	115,729
Capital Outlay		
Other Outgo - Excluding Indirect Costs	3,170	3,170
Other Outgo - Indirect Costs	103,698	106,491
Total Expenditures	<u>1,706,406</u>	<u>1,663,445</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>(12,447)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	(12,447)
Beginning Fund Balance	5,125	17,610
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	5,125	17,610
Ending Fund Balance	<u>\$ 5,125</u>	<u>\$ 5,163</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	5,125	5,163
Committed	-	-
Assigned		
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 5,125</u>	<u>\$ 5,163</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAFETERIA SPECIAL REVENUE FUND**

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	4,645,210	4,657,508
Other State Revenues	387,811	387,811
Other Local Revenues	789,871	789,871
Total Revenues	<u>5,822,892</u>	<u>5,835,190</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	2,044,097	2,044,097
Employee Benefits	583,276	583,276
Books and Supplies	2,955,152	2,967,450
Services and Other Operating	225,838	230,279
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	2,638	2,638
Other Outgo - Indirect Costs	284,778	284,778
Total Expenditures	<u>6,095,779</u>	<u>6,112,518</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(272,887)</u>	<u>(277,328)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(272,887)	(277,328)
Beginning Fund Balance	4,922,857	5,879,559
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	4,922,857	5,879,559
Ending Fund Balance	<u>\$ 4,649,970</u>	<u>\$ 5,602,231</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	4,625,848	5,570,106
Committed	-	-
Assigned	24,122	32,125
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 4,649,970</u>	<u>\$ 5,602,231</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	57,800	57,800
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	57,800	57,800
Ending Fund Balance	<u>\$ 57,800</u>	<u>\$ 57,800</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	57,800	57,800
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 57,800</u>	<u>\$ 57,800</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BUILDING FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	105,965	105,965
Total Revenues	<u>105,965</u>	<u>105,965</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	339,453	321,409
Employee Benefits	125,084	130,988
Books and Supplies	1,806,176	2,195,658
Services and Other Operating	106,750	4,901,193
Capital Outlay	13,467,267	13,908,872
Other Outgo - Excluding Indirect Costs	372,500	374,600
Other Outgo - Indirect Costs		
Total Expenditures	<u>16,217,230</u>	<u>21,832,720</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(16,111,265)</u>	<u>(21,726,755)</u>
Other Financing Sources (Uses)		
Sources	35,150,000	36,615,745
Uses	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>35,150,000</u>	<u>36,615,745</u>
Net Increase (Decrease) In Fund Balance	19,038,735	14,888,990
Beginning Fund Balance	2,376,428	2,798,166
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	2,376,428	2,798,166
Ending Fund Balance	<u>\$ 21,415,163</u>	<u>\$ 17,687,156</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	21,415,163	17,687,156
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 21,415,163</u>	<u>\$ 17,687,156</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CAPITAL FACILITIES FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	40,100	40,100
Total Revenues	<u>40,100</u>	<u>40,100</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>40,100</u>	<u>40,100</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	40,100	40,100
Beginning Fund Balance	48,416	182,312
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	48,416	182,312
Ending Fund Balance	<u>\$ 88,516</u>	<u>\$ 222,412</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	222,412	222,412
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 222,412</u>	<u>\$ 222,412</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	8,575,066	9,230,892
Total Revenues	<u>8,575,066</u>	<u>9,230,892</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	9,436,363	9,384,863
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>9,436,363</u>	<u>9,384,863</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(861,297)</u>	<u>(153,971)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(861,297)	(153,971)
Beginning Fund Balance	6,278,891	5,986,240
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	6,278,891	5,986,240
Ending Fund Balance	<u>\$ 5,417,594</u>	<u>\$ 5,832,269</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	5,417,594	5,832,269
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 5,417,594</u>	<u>\$ 5,832,269</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

OTHER ENTERPRISE FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	2,255,917	1,595,985
Total Revenues	<u>2,255,917</u>	<u>1,595,985</u>
Expenses:		
Certificated Salaries	778,878	826,966
Classified Salaries	474,436	524,678
Employee Benefits	321,315	364,818
Books and Supplies	295,374	259,433
Services and Other Operating	94,520	1,151,058
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>1,964,523</u>	<u>3,126,953</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>291,394</u>	<u>(1,530,968)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	2,024,787
Interfund Transfers Out	-	100,000
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,924,787</u>
Net Increase (Decrease) In Net Position	291,394	393,819
Beginning Net Position	368,167	456,740
Audit Adjustments	-	-
Adjusted Beginning Net Position	368,167	456,740
Ending Net Position	<u>\$ 659,561</u>	<u>\$ 850,559</u>
Components of Ending Net Position:		
Net Investment in Capital Assets	-	-
Restricted Net Position	-	-
Unrestricted Net Position	659,561	850,559
Ending Net Position	<u>\$ 659,561</u>	<u>\$ 850,559</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SELF INSURANCE FUND

	2015-2016 Projected Budget	2015-2016 First Interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	13,892,875	16,070,916
Total Revenues	<u>13,892,875</u>	<u>16,070,916</u>
Expenses:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	14,190,963	16,032,760
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>14,190,963</u>	<u>16,032,760</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(298,088)</u>	<u>38,156</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Net Position	(298,088)	38,156
Beginning Net Position	1,014,455	1,032,570
Audit Adjustments	-	-
Adjusted Beginning Net Position	1,014,455	1,032,570
Ending Net Position	<u>\$ 716,367</u>	<u>\$ 1,070,726</u>
Components of Ending Net Position:		
Net Investment in Capital Assets		
Restricted Net Position	-	-
Unrestricted Net Position	716,367	1,070,726
Ending Net Position	<u>\$ 716,367</u>	<u>\$ 1,070,726</u>

Section IX

State Forms

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: _____
District Superintendent or Designee

Date: _____

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 07, 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: Jimmy Escobar

Telephone: 626-974-7000 Ext. 2016

Title: Director, Fiscal Services

E-mail: jescobar@cvusd.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?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	107,645,394.00	107,645,394.00	26,631,331.44	107,104,459.00	(540,935.00)	-0.5%
2) Federal Revenue		8100-8299	0.00	0.00	179,678.00	145,905.00	145,905.00	New
3) Other State Revenue		8300-8599	9,231,677.00	9,231,677.00	11,902.18	8,535,290.00	(696,387.00)	-7.5%
4) Other Local Revenue		8600-8799	1,247,695.00	1,247,695.00	51,204.55	1,972,584.00	724,889.00	58.1%
5) TOTAL, REVENUES			118,124,766.00	118,124,766.00	26,874,116.17	117,758,238.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,304,563.00	50,416,522.00	8,943,045.09	50,042,145.00	374,377.00	0.7%
2) Classified Salaries		2000-2999	11,604,520.00	11,925,474.00	3,575,281.79	12,344,386.00	(418,912.00)	-3.5%
3) Employee Benefits		3000-3999	19,530,076.00	19,789,151.00	3,075,127.06	20,035,813.00	(246,662.00)	-1.2%
4) Books and Supplies		4000-4999	5,234,473.00	6,121,693.00	1,042,621.88	5,789,737.00	331,956.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	6,872,739.00	7,396,290.00	2,144,667.25	9,395,922.00	(1,999,632.00)	-27.0%
6) Capital Outlay		6000-6999	16,452.00	16,452.00	0.00	0.00	16,452.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,617,976.00	1,442,976.00	39,241.98	1,450,236.00	(7,260.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,968,619.00)	(1,968,619.00)	0.00	(2,365,071.00)	396,452.00	-20.1%
9) TOTAL, EXPENDITURES			92,212,180.00	95,139,939.00	18,819,985.05	96,693,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,912,586.00	22,984,827.00	8,054,131.12	21,065,070.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	New
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	(14,250,943.00)	(14,250,943.00)	0.00	(14,620,216.00)	(369,273.00)	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,250,943.00)	(14,250,943.00)	0.00	(14,520,216.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,661,643.00	8,733,884.00	8,054,131.12	6,544,854.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,313,054.82	9,313,054.82		9,313,054.82	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)			9,313,054.82	9,313,054.82		9,313,054.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,313,054.82	9,313,054.82		9,313,054.82		
2) Ending Balance, June 30 (E + F1e)			20,974,697.82	18,046,938.82		15,857,908.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		77,974.00		
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	10,439,574.00	10,439,574.00		5,937,035.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,783,382.00	3,783,382.00		3,968,926.00		
Unassigned/Unappropriated Amount		9790	6,660,004.82	3,732,245.82		5,838,973.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	80,784,411.00	80,784,411.00	22,371,558.00	76,151,161.00	(4,633,250.00)	-5.7%
Education Protection Account State Aid - Current Year		8012	14,763,215.00	14,763,215.00	4,077,678.00	16,310,710.00	1,547,495.00	10.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,792.00	80,792.00	0.00	77,434.00	(3,358.00)	-4.2%
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	10,616,216.00	10,616,216.00	0.00	10,422,904.00	(193,312.00)	-1.8%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	154,299.94	182,422.00	(8,626.00)	-4.5%
Prior Years' Taxes		8043	661,883.00	661,883.00	9,311.45	234,550.00	(427,333.00)	-64.6%
Supplemental Taxes		8044	326,137.00	326,137.00	(34,908.85)	498,520.00	172,383.00	52.9%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	(134,664.00)	52,186.76	1,235,370.00	1,370,034.00	-1017.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	356,356.00	0.00	1,970,199.00	1,613,843.00	452.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,206.14	21,189.00	21,189.00	New
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			107,645,394.00	107,645,394.00	26,631,331.44	107,104,459.00	(540,935.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			107,645,394.00	107,645,394.00	26,631,331.44	107,104,459.00	(540,935.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
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						

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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	0.00	0.00	179,678.00	145,905.00	145,905.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	179,678.00	145,905.00	145,905.00	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	7,680,113.00	7,680,113.00	0.00	6,809,286.00	(870,827.00)	-11.3%
Lottery - Unrestricted and Instructional Materials		8560	1,551,564.00	1,551,564.00	(26,375.38)	1,726,004.00	174,440.00	11.2%
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	0.00	0.00	38,277.56	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,231,677.00	9,231,677.00	11,902.18	8,535,290.00	(696,387.00)	-7.5%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	151,241.00	151,241.00	0.00	208,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,105.00	20,105.00	3,035.75	20,105.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	5,358.00	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	774,660.00	774,660.00	0.00	386,894.00	(387,766.00)	-50.1%
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	101,689.00	101,689.00	42,810.80	1,157,585.00	1,055,896.00	1038.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,247,695.00	1,247,695.00	51,204.55	1,972,584.00	724,889.00	58.1%
TOTAL, REVENUES			118,124,766.00	118,124,766.00	26,874,116.17	117,758,238.00	(366,528.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	41,420,690.00	42,190,764.00	7,034,421.90	41,707,034.00	483,730.00	1.1%
Certificated Pupil Support Salaries		1200	1,720,364.00	1,691,017.00	286,752.59	1,652,825.00	38,192.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,882,871.00	4,990,425.00	1,160,396.54	4,797,284.00	193,141.00	3.9%
Other Certificated Salaries		1900	1,280,638.00	1,544,316.00	461,474.06	1,885,002.00	(340,686.00)	-22.1%
TOTAL, CERTIFICATED SALARIES			49,304,563.00	50,416,522.00	8,943,045.09	50,042,145.00	374,377.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	406,050.00	525,604.00	197,453.32	973,236.00	(447,632.00)	-85.2%
Classified Support Salaries		2200	4,759,057.00	4,843,032.00	1,424,444.69	5,065,780.00	(222,748.00)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	872,821.00	872,821.00	315,782.46	931,357.00	(58,536.00)	-6.7%
Clerical, Technical and Office Salaries		2400	4,948,404.00	4,982,893.00	1,525,766.28	4,945,750.00	37,143.00	0.7%
Other Classified Salaries		2900	618,188.00	701,124.00	111,835.04	428,263.00	272,861.00	38.9%
TOTAL, CLASSIFIED SALARIES			11,604,520.00	11,925,474.00	3,575,281.79	12,344,386.00	(418,912.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,316,383.00	5,420,791.00	942,230.59	5,142,844.00	277,947.00	5.1%
PERS		3201-3202	1,338,643.00	1,363,437.00	368,372.29	1,286,720.00	76,717.00	5.6%
OASDI/Medicare/Alternative		3301-3302	1,536,729.00	1,577,589.00	397,110.74	1,598,647.00	(21,058.00)	-1.3%
Health and Welfare Benefits		3401-3402	10,561,888.00	10,637,054.00	1,213,034.81	10,132,712.00	504,342.00	4.7%
Unemployment Insurance		3501-3502	29,453.00	30,163.00	6,161.57	29,710.00	453.00	1.5%
Workers' Compensation		3601-3602	364,876.00	373,193.00	84,610.26	517,341.00	(144,148.00)	-38.6%
OPEB, Allocated		3701-3702	195,815.00	200,756.00	39,876.97	204,776.00	(4,020.00)	-2.0%
OPEB, Active Employees		3751-3752	127,339.00	127,218.00	16,393.02	182,700.00	(55,482.00)	-43.6%
Other Employee Benefits		3901-3902	58,950.00	58,950.00	7,336.81	940,363.00	(881,413.00)	-1495.2%
TOTAL, EMPLOYEE BENEFITS			19,530,076.00	19,789,151.00	3,075,127.06	20,035,813.00	(246,662.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1.00	1.00	138,804.64	0.00	1.00	100.0%
Books and Other Reference Materials		4200	50,800.00	66,200.00	0.00	66,200.00	0.00	0.0%
Materials and Supplies		4300	3,966,896.00	4,568,131.00	723,484.14	4,551,904.00	16,227.00	0.4%
Noncapitalized Equipment		4400	1,216,776.00	1,487,361.00	180,333.10	1,171,633.00	315,728.00	21.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,234,473.00	6,121,693.00	1,042,621.88	5,789,737.00	331,956.00	5.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	676,733.00	676,733.00	102,509.00	1,069,043.00	(392,310.00)	-58.0%
Travel and Conferences		5200	468,591.00	593,496.00	69,174.35	572,149.00	21,347.00	3.6%
Dues and Memberships		5300	68,407.00	82,311.00	48,303.61	79,261.00	3,050.00	3.7%
Insurance		5400-5450	396,481.00	396,481.00	0.00	537,699.00	(141,218.00)	-35.6%
Operations and Housekeeping Services		5500	3,097,044.00	3,097,044.00	1,082,026.94	3,451,400.00	(354,356.00)	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	717,040.00	631,451.00	223,357.68	767,848.00	(136,397.00)	-21.6%
Transfers of Direct Costs		5710	(1,152,645.00)	(1,126,088.00)	(10,669.92)	(70,794.00)	(1,055,294.00)	93.7%
Transfers of Direct Costs - Interfund		5750	(11,544.00)	(6,485.00)	(7,978.65)	(140,723.00)	134,238.00	-2070.0%
Professional/Consulting Services and Operating Expenditures		5800	2,261,588.00	2,700,220.00	517,962.82	2,740,654.00	(40,434.00)	-1.5%
Communications		5900	351,044.00	351,127.00	119,981.42	389,385.00	(38,258.00)	-10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,872,739.00	7,396,290.00	2,144,667.25	9,395,922.00	(1,999,632.00)	-27.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,430.00	16,430.00	0.00	0.00	16,430.00	100.0%
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	22.00	22.00	0.00	0.00	22.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,452.00	16,452.00	0.00	0.00	16,452.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	107,260.00	(107,260.00)	New
Payments to County Offices		7142	575,000.00	575,000.00	1,715.90	300,000.00	275,000.00	47.8%
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	750,000.00	0.00	925,000.00	(175,000.00)	-23.3%
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	925,000.00	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	117,976.00	117,976.00	37,526.08	117,976.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,617,976.00	1,442,976.00	39,241.98	1,450,236.00	(7,260.00)	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,580,143.00)	(1,580,143.00)	0.00	(1,931,010.00)	350,867.00	-22.2%
Transfers of Indirect Costs - Interfund		7350	(388,476.00)	(388,476.00)	0.00	(434,061.00)	45,585.00	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,968,619.00)	(1,968,619.00)	0.00	(2,365,071.00)	396,452.00	-20.1%
TOTAL, EXPENDITURES			92,212,180.00	95,139,939.00	18,819,985.05	96,693,168.00	(1,553,229.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	100,000.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	100,000.00	100,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(14,250,943.00)	(14,250,943.00)	0.00	(14,620,216.00)	(369,273.00)	2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,250,943.00)	(14,250,943.00)	0.00	(14,620,216.00)	(369,273.00)	2.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(14,250,943.00)	(14,250,943.00)	0.00	(14,520,216.00)	(269,273.00)	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,399,033.00	5,399,033.00	1,374,863.24	6,632,422.00	1,233,389.00	22.8%
3) Other State Revenue		8300-8599	11,389,278.00	11,389,278.00	7,128,716.60	11,963,154.00	573,876.00	5.0%
4) Other Local Revenue		8600-8799	3,401,903.00	3,401,903.00	37,548.07	3,234,161.00	(167,742.00)	-4.9%
5) TOTAL, REVENUES			20,190,214.00	20,190,214.00	8,541,127.91	21,829,737.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,384,284.00	10,652,570.00	2,089,488.28	10,697,415.00	(44,845.00)	-0.4%
2) Classified Salaries		2000-2999	5,364,957.00	5,456,098.00	1,635,695.09	6,093,937.00	(637,839.00)	-11.7%
3) Employee Benefits		3000-3999	5,088,816.00	4,862,103.00	870,653.52	5,133,473.00	(271,370.00)	-5.6%
4) Books and Supplies		4000-4999	2,656,859.00	4,239,693.00	418,017.15	4,364,805.00	(125,112.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	4,449,288.00	4,586,816.00	(28,485.85)	3,475,132.00	1,111,684.00	24.2%
6) Capital Outlay		6000-6999	0.00	0.00	282,241.20	292,242.00	(292,242.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,376,205.00	3,376,205.00	31,504.81	3,616,336.00	(240,131.00)	-7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,580,143.00	1,584,660.00	0.00	1,931,010.00	(346,350.00)	-21.9%
9) TOTAL, EXPENDITURES			33,900,552.00	34,758,145.00	5,299,114.20	35,604,350.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,710,338.00)	(14,567,931.00)	3,242,013.71	(13,774,613.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	14,250,943.00	14,250,943.00	0.00	14,620,216.00	369,273.00	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,250,943.00	14,250,943.00	0.00	14,620,216.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,605.00	(316,988.00)	3,242,013.71	845,603.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,926,482.34	5,926,482.34		5,926,482.34	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)			5,926,482.34	5,926,482.34		5,926,482.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,926,482.34	5,926,482.34		5,926,482.34		
2) Ending Balance, June 30 (E + F1e)			6,467,087.34	5,609,494.34		6,772,085.34		
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	6,467,087.34	6,328,566.34		6,772,085.34		
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	(719,072.00)		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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,777,018.00	1,777,018.00	0.00	2,486,867.00	709,849.00	39.9%
Special Education Discretionary Grants		8182	490,512.00	490,512.00	25,532.00	561,108.00	70,596.00	14.4%
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	4,164.00	4,164.00	0.00	4,164.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,083,957.00	2,083,957.00	925,057.00	2,152,130.00	68,173.00	3.3%
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	358,640.00	358,640.00	72,816.00	635,280.00	276,640.00	77.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	20,809.00	20,809.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	126,720.00	126,720.00	83,379.00	143,417.00	16,697.00	13.2%
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	94,447.00	94,447.00	63,509.00	89,085.00	(5,362.00)	-5.7%
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	463,575.00	463,575.00	204,570.24	539,562.00	75,987.00	16.4%
TOTAL, FEDERAL REVENUE			5,399,033.00	5,399,033.00	1,374,863.24	6,632,422.00	1,233,389.00	22.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	8,608,946.00	8,608,946.00	6,720,890.00	8,012,685.00	(596,261.00)	-6.9%
Prior Years	6500	8319	15,000.00	15,000.00	0.00	0.00	(15,000.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	520,608.00	520,608.00	30,283.60	543,480.00	22,872.00	4.4%
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	337,500.00	337,500.00	0.00	337,500.00	0.00	0.0%
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	974,323.00	974,323.00	0.00	974,323.00	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	932,901.00	932,901.00	377,543.00	2,095,166.00	1,162,265.00	124.6%
TOTAL, OTHER STATE REVENUE			11,389,278.00	11,389,278.00	7,128,716.60	11,963,154.00	573,876.00	5.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	139,786.00	139,786.00	37,548.07	184,600.00	44,814.00	32.1%
Tuition		8710	3,262,117.00	3,262,117.00	0.00	3,049,561.00	(212,556.00)	-6.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,401,903.00	3,401,903.00	37,548.07	3,234,161.00	(167,742.00)	-4.9%
TOTAL, REVENUES			20,190,214.00	20,190,214.00	8,541,127.91	21,829,737.00	1,639,523.00	8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,995,288.00	8,135,869.00	1,561,946.65	7,998,853.00	137,016.00	1.7%
Certificated Pupil Support Salaries		1200	1,229,164.00	1,229,164.00	215,619.42	1,434,473.00	(205,309.00)	-16.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,175,068.00	1,175,068.00	299,433.95	1,229,468.00	(54,400.00)	-4.6%
Other Certificated Salaries		1900	984,764.00	112,469.00	12,488.26	34,621.00	77,848.00	69.2%
TOTAL, CERTIFICATED SALARIES			11,384,284.00	10,652,570.00	2,089,488.28	10,697,415.00	(44,845.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,995,265.00	3,057,848.00	806,803.84	3,464,452.00	(406,604.00)	-13.3%
Classified Support Salaries		2200	996,912.00	1,006,949.00	403,217.87	1,198,987.00	(192,038.00)	-19.1%
Classified Supervisors' and Administrators' Salaries		2300	688,049.00	688,194.00	213,376.76	688,740.00	(546.00)	-0.1%
Clerical, Technical and Office Salaries		2400	589,828.00	591,828.00	181,241.04	607,685.00	(15,857.00)	-2.7%
Other Classified Salaries		2900	94,903.00	111,279.00	31,055.58	134,073.00	(22,794.00)	-20.5%
TOTAL, CLASSIFIED SALARIES			5,364,957.00	5,456,098.00	1,635,695.09	6,093,937.00	(637,839.00)	-11.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,205,318.00	1,121,325.00	218,949.68	1,131,182.00	(9,857.00)	-0.9%
PERS		3201-3202	547,776.00	553,801.00	138,080.19	529,402.00	24,399.00	4.4%
OASDI/Medicare/Alternative		3301-3302	609,218.00	605,912.00	155,818.21	636,110.00	(30,198.00)	-5.0%
Health and Welfare Benefits		3401-3402	2,500,853.00	2,364,697.00	310,161.92	2,447,826.00	(83,129.00)	-3.5%
Unemployment Insurance		3501-3502	8,784.00	8,448.00	1,859.86	8,636.00	(188.00)	-2.2%
Workers' Compensation		3601-3602	104,025.00	99,793.00	27,500.86	227,015.00	(127,222.00)	-127.5%
OPEB, Allocated		3701-3702	49,727.00	47,149.00	10,201.49	55,087.00	(7,938.00)	-16.8%
OPEB, Active Employees		3751-3752	44,027.00	41,890.00	4,746.40	78,819.00	(36,929.00)	-88.2%
Other Employee Benefits		3901-3902	19,088.00	19,088.00	3,334.91	19,396.00	(308.00)	-1.6%
TOTAL, EMPLOYEE BENEFITS			5,088,816.00	4,862,103.00	870,653.52	5,133,473.00	(271,370.00)	-5.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,948.00	86,845.00	3,000.23	86,845.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	15,554.00	1,722.55	15,459.00	95.00	0.6%
Materials and Supplies		4300	2,491,486.00	3,887,812.00	363,263.83	3,972,603.00	(84,791.00)	-2.2%
Noncapitalized Equipment		4400	154,425.00	249,482.00	50,030.54	289,898.00	(40,416.00)	-16.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,656,859.00	4,239,693.00	418,017.15	4,364,805.00	(125,112.00)	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,583,489.00	1,583,489.00	(595,812.76)	1,505,419.00	78,070.00	4.9%
Travel and Conferences		5200	136,629.00	167,854.00	27,398.47	207,054.00	(39,200.00)	-23.4%
Dues and Memberships		5300	6,195.00	6,195.00	21,440.00	6,195.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	115,597.00	113,142.00	51,929.52	106,253.00	6,889.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,194.00	101,194.00	51,548.48	114,645.00	(13,451.00)	-13.3%
Transfers of Direct Costs		5710	1,152,645.00	1,198,993.00	10,677.46	70,794.00	1,128,199.00	94.1%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,500.00	553.90	3,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,340,438.00	1,398,348.00	395,949.12	1,447,171.00	(48,823.00)	-3.5%
Communications		5900	13,101.00	14,101.00	7,829.96	14,101.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,449,288.00	4,586,816.00	(28,485.85)	3,475,132.00	1,111,684.00	24.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	282,241.20	282,242.00	(282,242.00)	New
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	10,000.00	(10,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	282,241.20	292,242.00	(292,242.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	3,071,001.00	3,071,001.00	0.00	3,311,132.00	(240,131.00)	-7.8%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	296,664.00	296,664.00	28,658.05	296,664.00	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	8,540.00	8,540.00	2,846.76	8,540.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,376,205.00	3,376,205.00	31,504.81	3,616,336.00	(240,131.00)	-7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,580,143.00	1,584,660.00	0.00	1,931,010.00	(346,350.00)	-21.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,580,143.00	1,584,660.00	0.00	1,931,010.00	(346,350.00)	-21.9%
TOTAL, EXPENDITURES			33,900,552.00	34,758,145.00	5,299,114.20	35,604,350.00	(846,205.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	14,250,943.00	14,250,943.00	0.00	14,620,216.00	369,273.00	2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,250,943.00	14,250,943.00	0.00	14,620,216.00	369,273.00	2.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			14,250,943.00	14,250,943.00	0.00	14,620,216.00	(369,273.00)	2.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	107,645,394.00	107,645,394.00	26,631,331.44	107,104,459.00	(540,935.00)	-0.5%
2) Federal Revenue		8100-8299	5,399,033.00	5,399,033.00	1,554,541.24	6,778,327.00	1,379,294.00	25.5%
3) Other State Revenue		8300-8599	20,620,955.00	20,620,955.00	7,140,618.78	20,498,444.00	(122,511.00)	-0.6%
4) Other Local Revenue		8600-8799	4,649,598.00	4,649,598.00	88,752.62	5,206,745.00	557,147.00	12.0%
5) TOTAL, REVENUES			138,314,980.00	138,314,980.00	35,415,244.08	139,587,975.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,688,847.00	61,069,092.00	11,032,533.37	60,739,560.00	329,532.00	0.5%
2) Classified Salaries		2000-2999	16,969,477.00	17,381,572.00	5,210,976.88	18,438,323.00	(1,056,751.00)	-6.1%
3) Employee Benefits		3000-3999	24,618,892.00	24,651,254.00	3,945,780.58	25,169,286.00	(518,032.00)	-2.1%
4) Books and Supplies		4000-4999	7,891,332.00	10,361,386.00	1,460,639.03	10,154,542.00	206,844.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	11,322,027.00	11,983,106.00	2,116,181.40	12,871,054.00	(887,948.00)	-7.4%
6) Capital Outlay		6000-6999	16,452.00	16,452.00	282,241.20	292,242.00	(275,790.00)	-1676.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,994,181.00	4,819,181.00	70,746.79	5,066,572.00	(247,391.00)	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(388,476.00)	(383,959.00)	0.00	(434,061.00)	50,102.00	-13.0%
9) TOTAL, EXPENDITURES			126,112,732.00	129,898,084.00	24,119,099.25	132,297,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,202,248.00	8,416,896.00	11,296,144.83	7,290,457.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	New
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	100,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,202,248.00	8,416,896.00	11,296,144.83	7,390,457.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,239,537.16	15,239,537.16		15,239,537.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,239,537.16	15,239,537.16		15,239,537.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,239,537.16	15,239,537.16		15,239,537.16		
2) Ending Balance, June 30 (E + F1e)			27,441,785.16	23,656,433.16		22,629,994.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		77,974.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,467,087.34	6,328,566.34		6,772,085.34		
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	10,439,574.00	10,439,574.00		5,937,035.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,783,382.00	3,783,382.00		3,968,926.00		
Unassigned/Unappropriated Amount		9790	6,660,004.82	3,013,173.82		5,838,973.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	80,784,411.00	80,784,411.00	22,371,558.00	76,151,161.00	(4,633,250.00)	-5.7%
Education Protection Account State Aid - Current Year		8012	14,763,215.00	14,763,215.00	4,077,678.00	16,310,710.00	1,547,495.00	10.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,792.00	80,792.00	0.00	77,434.00	(3,358.00)	-4.2%
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	10,616,216.00	10,616,216.00	0.00	10,422,904.00	(193,312.00)	-1.8%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	154,299.94	182,422.00	(8,626.00)	-4.5%
Prior Years' Taxes		8043	661,883.00	661,883.00	9,311.45	234,550.00	(427,333.00)	-64.6%
Supplemental Taxes		8044	326,137.00	326,137.00	(34,908.85)	498,520.00	172,383.00	52.9%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	(134,664.00)	52,186.76	1,235,370.00	1,370,034.00	-1017.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	356,356.00	0.00	1,970,199.00	1,613,843.00	452.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,206.14	21,189.00	21,189.00	New
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			107,645,394.00	107,645,394.00	26,631,331.44	107,104,459.00	(540,935.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			107,645,394.00	107,645,394.00	26,631,331.44	107,104,459.00	(540,935.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,777,018.00	1,777,018.00	0.00	2,486,867.00	709,849.00	39.9%
Special Education Discretionary Grants		8182	490,512.00	490,512.00	25,532.00	561,108.00	70,596.00	14.4%
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	4,164.00	4,164.00	0.00	4,164.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	2,083,957.00	2,083,957.00	925,057.00	2,152,130.00	68,173.00	3.3%
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	358,640.00	358,640.00	72,816.00	635,280.00	276,640.00	77.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	20,809.00	20,809.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	126,720.00	126,720.00	83,379.00	143,417.00	16,697.00	13.2%
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	94,447.00	94,447.00	63,509.00	89,085.00	(5,362.00)	-5.7%
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	463,575.00	463,575.00	384,248.24	685,467.00	221,892.00	47.9%
TOTAL, FEDERAL REVENUE			5,399,033.00	5,399,033.00	1,554,541.24	6,778,327.00	1,379,294.00	25.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	8,608,946.00	8,608,946.00	6,720,890.00	8,012,685.00	(596,261.00)	-6.9%
Prior Years	6500	8319	15,000.00	15,000.00	0.00	0.00	(15,000.00)	-100.0%
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	7,680,113.00	7,680,113.00	0.00	6,809,286.00	(870,827.00)	-11.3%
Lottery - Unrestricted and Instructional Materials		8560	2,072,172.00	2,072,172.00	3,908.22	2,269,484.00	197,312.00	9.5%
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	337,500.00	337,500.00	0.00	337,500.00	0.00	0.0%
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	974,323.00	974,323.00	0.00	974,323.00	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	932,901.00	932,901.00	415,820.56	2,095,166.00	1,162,265.00	124.6%
TOTAL, OTHER STATE REVENUE			20,620,955.00	20,620,955.00	7,140,618.78	20,498,444.00	(122,511.00)	-0.6%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		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	151,241.00	151,241.00	0.00	208,000.00	56,759.00	37.5%
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	20,105.00	20,105.00	3,035.75	20,105.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	5,358.00	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	774,660.00	774,660.00	0.00	386,894.00	(387,766.00)	-50.1%
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	241,475.00	241,475.00	80,358.87	1,342,185.00	1,100,710.00	455.8%
Tuition		8710	3,262,117.00	3,262,117.00	0.00	3,049,561.00	(212,556.00)	-6.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,649,598.00	4,649,598.00	88,752.62	5,206,745.00	557,147.00	12.0%
TOTAL, REVENUES			138,314,980.00	138,314,980.00	35,415,244.08	139,587,975.00	1,272,995.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,415,978.00	50,326,633.00	8,596,368.55	49,705,887.00	620,746.00	1.2%
Certificated Pupil Support Salaries		1200	2,949,528.00	2,920,181.00	502,372.01	3,087,298.00	(167,117.00)	-5.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,057,939.00	6,165,493.00	1,459,830.49	6,026,752.00	138,741.00	2.3%
Other Certificated Salaries		1900	2,265,402.00	1,656,785.00	473,962.32	1,919,623.00	(262,838.00)	-15.9%
TOTAL, CERTIFICATED SALARIES			60,688,847.00	61,069,092.00	11,032,533.37	60,739,560.00	329,532.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,401,315.00	3,583,452.00	1,004,257.16	4,437,688.00	(854,236.00)	-23.8%
Classified Support Salaries		2200	5,755,969.00	5,849,981.00	1,827,662.56	6,264,767.00	(414,786.00)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	1,560,870.00	1,561,015.00	529,159.22	1,620,097.00	(59,082.00)	-3.8%
Clerical, Technical and Office Salaries		2400	5,538,232.00	5,574,721.00	1,707,007.32	5,553,435.00	21,286.00	0.4%
Other Classified Salaries		2900	713,091.00	812,403.00	142,890.62	562,336.00	250,067.00	30.8%
TOTAL, CLASSIFIED SALARIES			16,969,477.00	17,381,572.00	5,210,976.88	18,438,323.00	(1,056,751.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,521,701.00	6,542,116.00	1,161,180.27	6,274,026.00	268,090.00	4.1%
PERS		3201-3202	1,886,419.00	1,917,238.00	506,452.48	1,816,122.00	101,116.00	5.3%
OASDI/Medicare/Alternative		3301-3302	2,145,947.00	2,183,501.00	552,928.95	2,234,757.00	(51,256.00)	-2.3%
Health and Welfare Benefits		3401-3402	13,062,741.00	13,001,751.00	1,523,196.73	12,580,538.00	421,213.00	3.2%
Unemployment Insurance		3501-3502	38,237.00	38,611.00	8,021.43	38,346.00	265.00	0.7%
Workers' Compensation		3601-3602	468,901.00	472,986.00	112,111.12	744,356.00	(271,370.00)	-57.4%
OPEB, Allocated		3701-3702	245,542.00	247,905.00	50,078.46	259,863.00	(11,958.00)	-4.8%
OPEB, Active Employees		3751-3752	171,366.00	169,108.00	21,139.42	261,519.00	(92,411.00)	-54.6%
Other Employee Benefits		3901-3902	78,038.00	78,038.00	10,671.72	959,759.00	(881,721.00)	-1129.9%
TOTAL, EMPLOYEE BENEFITS			24,618,892.00	24,651,254.00	3,945,780.58	25,169,286.00	(518,032.00)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,949.00	86,846.00	141,804.87	86,845.00	1.00	0.0%
Books and Other Reference Materials		4200	50,800.00	81,754.00	1,722.55	81,659.00	95.00	0.1%
Materials and Supplies		4300	6,458,382.00	8,455,943.00	1,086,747.97	8,524,507.00	(68,564.00)	-0.8%
Noncapitalized Equipment		4400	1,371,201.00	1,736,843.00	230,363.64	1,461,531.00	275,312.00	15.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,891,332.00	10,361,386.00	1,460,639.03	10,154,542.00	206,844.00	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,260,222.00	2,260,222.00	(493,303.76)	2,574,462.00	(314,240.00)	-13.9%
Travel and Conferences		5200	605,220.00	761,350.00	96,572.82	779,203.00	(17,853.00)	-2.3%
Dues and Memberships		5300	74,602.00	88,506.00	69,743.61	85,456.00	3,050.00	3.4%
Insurance		5400-5450	396,481.00	396,481.00	0.00	537,699.00	(141,218.00)	-35.6%
Operations and Housekeeping Services		5500	3,212,641.00	3,210,186.00	1,133,956.46	3,557,653.00	(347,467.00)	-10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	815,234.00	732,645.00	274,906.16	882,493.00	(149,848.00)	-20.5%
Transfers of Direct Costs		5710	0.00	72,905.00	7.54	0.00	72,905.00	100.0%
Transfers of Direct Costs - Interfund		5750	(8,544.00)	(2,985.00)	(7,424.75)	(137,223.00)	134,238.00	-4497.1%
Professional/Consulting Services and Operating Expenditures		5800	3,602,026.00	4,098,568.00	913,911.94	4,187,825.00	(89,257.00)	-2.2%
Communications		5900	364,145.00	365,228.00	127,811.38	403,486.00	(38,258.00)	-10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,322,027.00	11,983,106.00	2,116,181.40	12,871,054.00	(887,948.00)	-7.4%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	282,241.20	282,242.00	(282,242.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,430.00	16,430.00	0.00	10,000.00	6,430.00	39.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22.00	22.00	0.00	0.00	22.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,452.00	16,452.00	282,241.20	292,242.00	(275,790.00)	-1676.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	3,071,001.00	3,071,001.00	0.00	3,418,392.00	(347,391.00)	-11.3%
Payments to County Offices		7142	575,000.00	575,000.00	1,715.90	300,000.00	275,000.00	47.8%
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	750,000.00	0.00	925,000.00	(175,000.00)	-23.3%
All Other Transfers		7281-7283	296,664.00	296,664.00	28,658.05	296,664.00	0.00	0.0%
All Other Transfers Out to All Others		7299	925,000.00	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	126,516.00	126,516.00	40,372.84	126,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,994,181.00	4,819,181.00	70,746.79	5,066,572.00	(247,391.00)	-5.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	4,517.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(388,476.00)	(388,476.00)	0.00	(434,061.00)	45,585.00	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(388,476.00)	(383,959.00)	0.00	(434,061.00)	50,102.00	-13.0%
TOTAL, EXPENDITURES			126,112,732.00	129,898,084.00	24,119,099.25	132,297,518.00	(2,399,434.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	100,000.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	100,000.00	100,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	100,000.00	(100,000.00)	New

2015-16		
Resource	Description	Projected Year Totals
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	1,984.00
5640	Medi-Cal Billing Option	241,724.24
6230	California Clean Energy Jobs Act	186,884.00
6264	Educator Effectiveness	881,529.00
6300	Lottery: Instructional Materials	2,938,902.66
6500	Special Education	1,772,885.90
6512	Special Ed: Mental Health Services	677,741.91
8150	Ongoing & Major Maintenance Account (RM,	24,336.43
9010	Other Restricted Local	46,097.20
Total, Restricted Balance		6,772,085.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,460,867.00	17,460,867.00	0.00	17,528,546.00	67,679.00	0.4%
3) Other State Revenue		8300-8599	51,714,928.00	51,714,928.00	11,670,007.93	51,446,187.00	(268,741.00)	-0.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			69,175,795.00	69,175,795.00	11,670,007.93	68,974,733.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	69,175,795.00	69,175,795.00	11,658,262.93	68,974,733.00	201,062.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,175,795.00	69,175,795.00	11,658,262.93	68,974,733.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	11,745.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	11,745.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,526.45	6,526.45		6,526.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,526.45	6,526.45		6,526.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,526.45	6,526.45		6,526.45		
2) Ending Balance, June 30 (E + F1e)			6,526.45	6,526.45		6,526.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,526.45	6,526.45		6,526.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	17,460,867.00	17,460,867.00	0.00	17,528,546.00	67,679.00	0.4%
TOTAL, FEDERAL REVENUE			17,460,867.00	17,460,867.00	0.00	17,528,546.00	67,679.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	46,136,647.00	46,136,647.00	8,904,083.93	45,914,346.00	(222,301.00)	-0.5%
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%
Pass-Through Revenues from State Sources		8587	5,578,281.00	5,578,281.00	2,765,924.00	5,531,841.00	(46,440.00)	-0.8%
TOTAL, OTHER STATE REVENUE			51,714,928.00	51,714,928.00	11,670,007.93	51,446,187.00	(268,741.00)	-0.5%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			69,175,795.00	69,175,795.00	11,670,007.93	68,974,733.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	23,039,148.00	23,039,148.00	2,754,179.00	23,060,387.00	(21,239.00)	-0.1%
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	46,136,647.00	46,136,647.00	8,904,083.93	45,914,346.00	222,301.00	0.5%
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,175,795.00	69,175,795.00	11,658,262.93	68,974,733.00	201,062.00	0.3%
TOTAL, EXPENDITURES			69,175,795.00	69,175,795.00	11,658,262.93	68,974,733.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,524.00	19,524.00	0.00	19,524.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,897,536.00	2,914,992.00	975,849.00	3,354,318.00	439,326.00	15.1%
4) Other Local Revenue		8600-8799	222,628.00	153,200.00	8,644.75	153,200.00	0.00	0.0%
5) TOTAL, REVENUES			2,139,688.00	3,087,716.00	984,493.75	3,527,042.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	411,693.00	626,973.00	118,047.02	641,165.00	(14,192.00)	-2.3%
2) Classified Salaries		2000-2999	772,855.00	703,483.00	176,778.44	701,094.00	2,389.00	0.3%
3) Employee Benefits		3000-3999	434,284.00	426,543.00	87,756.69	476,827.00	(50,284.00)	-11.8%
4) Books and Supplies		4000-4999	98,781.00	107,767.00	19,214.71	162,107.00	(54,340.00)	-50.4%
5) Services and Other Operating Expenditures		5000-5999	402,551.00	(744,024.00)	80,720.00	(524,585.00)	(219,439.00)	29.5%
6) Capital Outlay		6000-6999	19,524.00	19,524.00	0.00	19,524.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	42,792.00	(42,792.00)	New
9) TOTAL, EXPENDITURES			2,139,688.00	1,140,266.00	482,516.86	1,518,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,947,450.00	501,976.89	2,008,118.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,910,583.00	0.00	2,024,787.00	(114,204.00)	-6.0%
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	(1,910,583.00)	0.00	(2,024,787.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	36,867.00	501,976.89	(16,669.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,669.07	16,669.07		16,669.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,669.07	16,669.07		16,669.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,669.07	16,669.07		16,669.07		
2) Ending Balance, June 30 (E + F1e)			16,669.07	53,536.07		0.07		
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	7,135.74	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	9,533.33	9,614.33		0.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.26)		(0.26)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	19,524.00	19,524.00	0.00	19,524.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,524.00	19,524.00	0.00	19,524.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	1,897,536.00	2,914,992.00	975,849.00	3,354,318.00	439,326.00	15.1%
TOTAL, OTHER STATE REVENUE			1,897,536.00	2,914,992.00	975,849.00	3,354,318.00	439,326.00	15.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.25	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	69,428.00	0.00	7,894.00	0.00	0.00	0.0%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,200.00	3,200.00	750.50	3,200.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			222,628.00	153,200.00	8,644.75	153,200.00	0.00	0.0%
TOTAL, REVENUES			2,139,688.00	3,087,716.00	984,493.75	3,527,042.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	216,925.00	255,319.00	38,514.31	255,543.00	(224.00)	-0.1%
Certificated Pupil Support Salaries		1200	0.00	145,086.00	20,716.20	153,770.00	(8,684.00)	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	186,768.00	218,568.00	53,926.72	223,852.00	(5,284.00)	-2.4%
Other Certificated Salaries		1900	8,000.00	8,000.00	4,889.79	8,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			411,693.00	626,973.00	118,047.02	641,165.00	(14,192.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	79,189.00	117,318.00	15,774.37	117,505.00	(187.00)	-0.2%
Classified Support Salaries		2200	175,136.00	182,840.00	45,476.61	166,938.00	15,902.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	73,452.00	73,452.00	24,502.00	73,668.00	(216.00)	-0.3%
Clerical, Technical and Office Salaries		2400	445,078.00	329,873.00	91,025.46	342,983.00	(13,110.00)	-4.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			772,855.00	703,483.00	176,778.44	701,094.00	2,389.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	43,317.00	75,447.00	11,453.36	69,371.00	6,076.00	8.1%
PERS		3201-3202	85,573.00	78,826.00	20,114.91	79,049.00	(223.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	65,136.00	58,861.00	15,329.70	58,920.00	(59.00)	-0.1%
Health and Welfare Benefits		3401-3402	221,190.00	191,965.00	36,951.49	247,562.00	(55,597.00)	-29.0%
Unemployment Insurance		3501-3502	596.00	549.00	147.44	599.00	(50.00)	-9.1%
Workers' Compensation		3601-3602	7,037.00	8,778.00	2,176.49	9,700.00	(922.00)	-10.5%
OPEB, Allocated		3701-3702	3,580.00	4,396.00	813.55	4,426.00	(30.00)	-0.7%
OPEB, Active Employees		3751-3752	3,955.00	4,171.00	468.45	4,798.00	(627.00)	-15.0%
Other Employee Benefits		3901-3902	3,900.00	3,550.00	301.30	2,402.00	1,148.00	32.3%
TOTAL, EMPLOYEE BENEFITS			434,284.00	426,543.00	87,756.69	476,827.00	(50,284.00)	-11.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,750.00	0.00	1,750.00	0.00	0.0%
Materials and Supplies		4300	79,578.00	88,314.00	19,214.71	88,328.00	(14.00)	0.0%
Noncapitalized Equipment		4400	7,703.00	7,703.00	0.00	62,029.00	(54,326.00)	-705.3%
TOTAL, BOOKS AND SUPPLIES			98,781.00	107,767.00	19,214.71	162,107.00	(54,340.00)	-50.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,508.00	16,885.00	2,452.84	46,885.00	(30,000.00)	-177.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	159,700.00	103,261.00	33,558.08	103,416.00	(155.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,072.00	9,579.00	2,756.21	9,579.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,117.00	(1,100,903.00)	1,177.25	(911,619.00)	(189,284.00)	17.2%
Professional/Consulting Services and Operating Expenditures		5800	127,025.00	137,025.00	33,015.44	137,025.00	0.00	0.0%
Communications		5900	15,129.00	15,129.00	7,760.18	15,129.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			402,551.00	(744,024.00)	80,720.00	(524,585.00)	(219,439.00)	29.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	19,524.00	19,524.00	0.00	19,524.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,524.00	19,524.00	0.00	19,524.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	42,792.00	(42,792.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	42,792.00	(42,792.00)	New
TOTAL, EXPENDITURES			2,139,688.00	1,140,266.00	482,516.86	1,518,924.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,910,583.00	0.00	2,024,787.00	(114,204.00)	-6.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,910,583.00	0.00	2,024,787.00	(114,204.00)	-6.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,910,583.00)	0.00	(2,024,787.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	605,114.00	605,114.00	128,488.00	593,994.00	(11,120.00)	-1.8%
3) Other State Revenue		8300-8599	1,071,658.00	1,071,658.00	438,472.55	1,030,975.00	(40,683.00)	-3.8%
4) Other Local Revenue		8600-8799	29,634.00	29,634.00	9,314.00	26,029.00	(3,605.00)	-12.2%
5) TOTAL, REVENUES			1,706,406.00	1,706,406.00	576,274.55	1,650,998.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	536,276.00	536,276.00	152,516.43	657,567.00	(121,291.00)	-22.6%
2) Classified Salaries		2000-2999	358,710.00	358,710.00	122,167.73	375,886.00	(17,176.00)	-4.8%
3) Employee Benefits		3000-3999	297,154.00	297,154.00	63,501.45	336,920.00	(39,766.00)	-13.4%
4) Books and Supplies		4000-4999	333,847.00	337,381.00	14,831.95	67,682.00	269,699.00	79.9%
5) Services and Other Operating Expenditures		5000-5999	73,551.00	73,551.00	19,483.19	115,729.00	(42,178.00)	-57.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,698.00	103,698.00	0.00	106,491.00	(2,793.00)	-2.7%
9) TOTAL, EXPENDITURES			1,706,406.00	1,709,940.00	372,500.75	1,663,445.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(3,534.00)	203,773.80	(12,447.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(3,534.00)	203,773.80	(12,447.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,610.79	17,610.79		17,610.79	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)			17,610.79	17,610.79		17,610.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,610.79	17,610.79		17,610.79		
2) Ending Balance, June 30 (E + F1e)			17,610.79	14,076.79		5,163.79		
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	17,610.79	14,076.79		5,163.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	605,114.00	605,114.00	128,488.00	593,994.00	(11,120.00)	-1.8%
TOTAL, FEDERAL REVENUE			605,114.00	605,114.00	128,488.00	593,994.00	(11,120.00)	-1.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,071,658.00	1,071,658.00	438,472.55	993,475.00	(78,183.00)	-7.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	37,500.00	37,500.00	New
TOTAL, OTHER STATE REVENUE			1,071,658.00	1,071,658.00	438,472.55	1,030,975.00	(40,683.00)	-3.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	29,000.00	29,000.00	9,314.00	25,217.00	(3,783.00)	-13.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	634.00	634.00	0.00	812.00	178.00	28.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,634.00	29,634.00	9,314.00	26,029.00	(3,605.00)	-12.2%
TOTAL, REVENUES			1,706,406.00	1,706,406.00	576,274.55	1,650,998.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	524,241.00	524,241.00	132,728.43	578,284.00	(54,043.00)	-10.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,035.00	12,035.00	19,788.00	79,283.00	(67,248.00)	-558.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			536,276.00	536,276.00	152,516.43	657,567.00	(121,291.00)	-22.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,624.00	32,624.00	9,359.14	32,724.00	(100.00)	-0.3%
Classified Support Salaries		2200	58,353.00	58,353.00	18,652.14	61,505.00	(3,152.00)	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	41,628.00	41,628.00	14,185.50	52,217.00	(10,589.00)	-25.4%
Other Classified Salaries		2900	226,105.00	226,105.00	79,970.95	229,440.00	(3,335.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			358,710.00	358,710.00	122,167.73	375,886.00	(17,176.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	48,309.00	48,309.00	12,780.06	47,638.00	671.00	1.4%
PERS		3201-3202	52,746.00	52,746.00	15,126.98	58,352.00	(5,606.00)	-10.6%
OASDI/Medicare/Alternative		3301-3302	43,301.00	43,301.00	13,519.72	48,408.00	(5,107.00)	-11.8%
Health and Welfare Benefits		3401-3402	142,690.00	142,690.00	19,015.81	160,333.00	(17,643.00)	-12.4%
Unemployment Insurance		3501-3502	447.00	447.00	137.19	475.00	(28.00)	-6.3%
Workers' Compensation		3601-3602	5,512.00	5,512.00	1,979.55	13,010.00	(7,498.00)	-136.0%
OPEB, Allocated		3701-3702	1,905.00	1,905.00	526.49	2,395.00	(490.00)	-25.7%
OPEB, Active Employees		3751-3752	2,244.00	2,244.00	285.65	6,309.00	(4,065.00)	-181.1%
Other Employee Benefits		3901-3902	0.00	0.00	130.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			297,154.00	297,154.00	63,501.45	336,920.00	(39,766.00)	-13.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	225.00	225.00	0.00	0.00	225.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	319,293.00	322,827.00	12,296.13	59,187.00	263,640.00	81.7%
Noncapitalized Equipment		4400	14,329.00	14,329.00	2,535.82	8,495.00	5,834.00	40.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			333,847.00	337,381.00	14,831.95	67,682.00	269,699.00	79.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,064.00	1,064.00	490.87	2,334.00	(1,270.00)	-119.4%
Dues and Memberships		5300	250.00	250.00	450.00	700.00	(450.00)	-180.0%
Insurance		5400-5450	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,431.00	18,431.00	7,116.13	19,900.00	(1,469.00)	-8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,547.00	9,547.00	1,508.20	7,700.00	1,847.00	19.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,469.00	21,469.00	5,514.22	19,546.00	1,923.00	9.0%
Professional/Consulting Services and Operating Expenditures		5800	2,790.00	2,790.00	1,121.72	50,737.00	(47,947.00)	-1718.5%
Communications		5900	8,500.00	8,500.00	3,282.05	3,312.00	5,188.00	61.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,551.00	73,551.00	19,483.19	115,729.00	(42,178.00)	-57.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	103,698.00	103,698.00	0.00	106,491.00	(2,793.00)	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,698.00	103,698.00	0.00	106,491.00	(2,793.00)	-2.7%
TOTAL, EXPENDITURES			1,706,406.00	1,709,940.00	372,500.75	1,663,445.00		

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

Resource	Description	2015/16
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	5,162.35
6145	Child Development: Facilities Renovation and Repair	0.29
9010	Other Restricted Local	1.15
Total, Restricted Balance		5,163.79

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,645,210.00	4,645,210.00	808,998.81	4,657,508.00	12,298.00	0.3%
3) Other State Revenue		8300-8599	387,811.00	387,811.00	68,005.10	387,811.00	0.00	0.0%
4) Other Local Revenue		8600-8799	789,871.00	789,871.00	158,682.58	789,871.00	0.00	0.0%
5) TOTAL, REVENUES			5,822,892.00	5,822,892.00	1,035,686.49	5,835,190.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,044,097.00	2,044,097.00	467,511.91	2,044,097.00	0.00	0.0%
3) Employee Benefits		3000-3999	583,276.00	583,276.00	132,613.42	583,276.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,955,152.00	2,955,152.00	586,396.71	2,967,450.00	(12,298.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	225,838.00	225,838.00	61,073.59	230,279.00	(4,441.00)	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,638.00	2,638.00	847.68	2,638.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	284,778.00	284,778.00	0.00	284,778.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,095,779.00	6,095,779.00	1,248,443.31	6,112,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(272,887.00)	(272,887.00)	(212,756.82)	(277,328.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(272,887.00)	(272,887.00)	(212,756.82)	(277,328.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,879,559.76	5,879,559.76		5,879,559.76	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)			5,879,559.76	5,879,559.76		5,879,559.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,879,559.76	5,879,559.76		5,879,559.76		
2) Ending Balance, June 30 (E + F1e)			5,606,672.76	5,606,672.76		5,602,231.76		
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	5,574,547.11	5,574,547.11		5,570,106.11		
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	32,125.65	32,125.65		32,125.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,645,210.00	4,645,210.00	808,998.81	4,657,508.00	12,298.00	0.3%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,645,210.00	4,645,210.00	808,998.81	4,657,508.00	12,298.00	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	387,811.00	387,811.00	68,005.10	387,811.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			387,811.00	387,811.00	68,005.10	387,811.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	733,516.00	733,516.00	108,731.36	733,516.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,591.00	20,591.00	1.21	20,591.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	35,764.00	35,764.00	49,950.01	35,764.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			789,871.00	789,871.00	158,682.58	789,871.00	0.00	0.0%
TOTAL, REVENUES			5,822,892.00	5,822,892.00	1,035,686.49	5,835,190.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,612,455.00	1,612,455.00	325,193.96	1,612,455.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	165,888.00	165,888.00	58,795.80	165,888.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	250,514.00	250,514.00	81,602.90	250,514.00	0.00	0.0%
Other Classified Salaries		2900	15,240.00	15,240.00	1,919.25	15,240.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,044,097.00	2,044,097.00	467,511.91	2,044,097.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	158,588.00	158,588.00	41,546.29	158,588.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	151,509.00	151,509.00	35,411.03	151,509.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	245,224.00	245,224.00	49,093.32	245,224.00	0.00	0.0%
Unemployment Insurance		3501-3502	985.00	985.00	231.71	985.00	0.00	0.0%
Workers' Compensation		3601-3602	12,209.00	12,209.00	3,713.90	12,209.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,019.00	4,019.00	1,106.97	4,019.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,742.00	4,742.00	911.92	4,742.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,000.00	6,000.00	598.28	6,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			583,276.00	583,276.00	132,613.42	583,276.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	322,369.00	322,369.00	72,175.00	324,667.00	(2,298.00)	-0.7%
Noncapitalized Equipment		4400	198,840.00	198,840.00	37,465.52	198,840.00	0.00	0.0%
Food		4700	2,433,943.00	2,433,943.00	476,756.19	2,443,943.00	(10,000.00)	-0.4%
TOTAL, BOOKS AND SUPPLIES			2,955,152.00	2,955,152.00	586,396.71	2,967,450.00	(12,298.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,864.00	7,864.00	1,070.87	7,864.00	0.00	0.0%
Dues and Memberships		5300	265.00	265.00	1,315.08	265.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	68,813.00	68,813.00	9,305.71	68,813.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,080.00	6,080.00	3,720.10	6,080.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,000.00)	(16,000.00)	(1,463.05)	(11,559.00)	(4,441.00)	27.8%
Professional/Consulting Services and Operating Expenditures		5800	121,833.00	121,833.00	47,124.88	121,833.00	0.00	0.0%
Communications		5900	1,983.00	1,983.00	0.00	1,983.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,838.00	225,838.00	61,073.59	230,279.00	(4,441.00)	-2.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,638.00	2,638.00	847.68	2,638.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,638.00	2,638.00	847.68	2,638.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	284,778.00	284,778.00	0.00	284,778.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			284,778.00	284,778.00	0.00	284,778.00	0.00	0.0%
TOTAL, EXPENDITURES			6,095,779.00	6,095,779.00	1,248,443.31	6,112,518.00		

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

Resource	Description	2015/16
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,570,106.11
Total, Restricted Balance		<u>5,570,106.11</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,799.50	57,799.50		57,799.50	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)			57,799.50	57,799.50		57,799.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	57,799.50		57,799.50		
2) Ending Balance, June 30 (E + F1e)			57,799.50	57,799.50		57,799.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,799.50	57,799.50		57,799.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

		2015/16
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,965.00	105,965.00	(2.84)	105,965.00	0.00	0.0%
5) TOTAL, REVENUES			105,965.00	105,965.00	(2.84)	105,965.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,453.00	339,453.00	109,830.82	321,409.00	18,044.00	5.3%
3) Employee Benefits		3000-3999	125,084.00	125,084.00	33,409.95	130,988.00	(5,904.00)	-4.7%
4) Books and Supplies		4000-4999	1,806,176.00	1,806,176.00	452,352.66	2,195,658.00	(389,482.00)	-21.6%
5) Services and Other Operating Expenditures		5000-5999	106,750.00	3,106,750.00	3,198,394.25	4,901,193.00	(1,794,443.00)	-57.8%
6) Capital Outlay		6000-6999	13,467,267.00	15,467,267.00	3,282,253.56	13,908,872.00	1,558,395.00	10.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	372,500.00	372,500.00	0.00	374,600.00	(2,100.00)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,217,230.00	21,217,230.00	7,076,241.24	21,832,720.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,111,265.00)	(21,111,265.00)	(7,076,244.08)	(21,726,755.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	35,150,000.00	35,150,000.00	36,615,745.00	36,615,745.00	1,465,745.00	4.2%
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			35,150,000.00	35,150,000.00	36,615,745.00	36,615,745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,038,735.00	14,038,735.00	29,539,500.92	14,888,990.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,798,165.51	2,798,165.51		2,798,165.51	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)			2,798,165.51	2,798,165.51		2,798,165.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,798,165.51	2,798,165.51		2,798,165.51		
2) Ending Balance, June 30 (E + F1e)			21,836,900.51	16,836,900.51		17,687,155.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	21,836,900.51	16,836,900.51		17,687,155.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	105,465.00	105,465.00	(2.84)	105,465.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500.00	500.00	0.00	500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,965.00	105,965.00	(2.84)	105,965.00	0.00	0.0%
TOTAL, REVENUES			105,965.00	105,965.00	(2.84)	105,965.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	119,088.00	119,088.00	40,834.72	119,424.00	(336.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	186,138.00	186,138.00	51,915.08	156,539.00	29,599.00	15.9%
Clerical, Technical and Office Salaries		2400	34,227.00	34,227.00	17,081.02	45,446.00	(11,219.00)	-32.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			339,453.00	339,453.00	109,830.82	321,409.00	18,044.00	5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	39,824.00	39,824.00	12,497.14	39,824.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,048.00	24,048.00	8,179.22	24,829.00	(781.00)	-3.2%
Health and Welfare Benefits		3401-3402	57,032.00	57,032.00	11,221.52	58,201.00	(1,169.00)	-2.0%
Unemployment Insurance		3501-3502	168.00	168.00	55.23	173.00	(5.00)	-3.0%
Workers' Compensation		3601-3602	2,084.00	2,084.00	921.14	4,797.00	(2,713.00)	-130.2%
OPEB, Allocated		3701-3702	1,177.00	1,177.00	387.34	1,286.00	(109.00)	-9.3%
OPEB, Active Employees		3751-3752	751.00	751.00	148.36	1,878.00	(1,127.00)	-150.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			125,084.00	125,084.00	33,409.95	130,988.00	(5,904.00)	-4.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	691,756.00	691,756.00	198,610.50	790,106.00	(98,350.00)	-14.2%
Noncapitalized Equipment		4400	1,114,420.00	1,114,420.00	253,742.16	1,405,552.00	(291,132.00)	-26.1%
TOTAL, BOOKS AND SUPPLIES			1,806,176.00	1,806,176.00	452,352.66	2,195,658.00	(389,482.00)	-21.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,750.00	2,750.00	880.00	2,750.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,000.00	39,000.00	12,352.15	30,000.00	9,000.00	23.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	3,065,000.00	3,185,162.10	4,868,443.00	(1,803,443.00)	-58.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,750.00	3,106,750.00	3,198,394.25	4,901,193.00	(1,794,443.00)	-57.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	84,305.00	84,305.00	45,681.00	76,200.00	8,105.00	9.6%
Land Improvements		6170	54,505.00	54,505.00	0.00	16,974.00	37,531.00	68.9%
Buildings and Improvements of Buildings		6200	13,328,457.00	15,328,457.00	3,236,572.56	13,815,698.00	1,512,759.00	9.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,467,267.00	15,467,267.00	3,282,253.56	13,908,872.00	1,558,395.00	10.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	40,000.00	40,000.00	0.00	42,100.00	(2,100.00)	-5.3%
Other Debt Service - Principal		7439	332,500.00	332,500.00	0.00	332,500.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			372,500.00	372,500.00	0.00	374,600.00	(2,100.00)	-0.6%
TOTAL, EXPENDITURES			16,217,230.00	21,217,230.00	7,076,241.24	21,832,720.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	35,150,000.00	35,150,000.00	36,615,745.00	36,615,745.00	1,465,745.00	4.2%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			35,150,000.00	35,150,000.00	36,615,745.00	36,615,745.00	1,465,745.00	4.2%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,150,000.00	35,150,000.00	36,615,745.00	36,615,745.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,100.00	40,100.00	194,620.94	40,100.00	0.00	0.0%
5) TOTAL, REVENUES			40,100.00	40,100.00	194,620.94	40,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,100.00	40,100.00	194,620.94	40,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,100.00	40,100.00	194,620.94	40,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	182,312.40	182,312.40		182,312.40	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)			182,312.40	182,312.40		182,312.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,312.40	182,312.40		182,312.40		
2) Ending Balance, June 30 (E + F1e)			222,412.40	222,412.40		222,412.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,412.40	222,412.40		222,412.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	(0.01)	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	40,000.00	40,000.00	194,620.95	40,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,100.00	40,100.00	194,620.94	40,100.00	0.00	0.0%
TOTAL, REVENUES			40,100.00	40,100.00	194,620.94	40,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,230,892.00	9,230,892.00	0.00	9,230,892.00	0.00	0.0%
5) TOTAL, REVENUES			9,230,892.00	9,230,892.00	0.00	9,230,892.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,384,863.00	9,384,863.00	0.00	9,384,863.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,384,863.00	9,384,863.00	0.00	9,384,863.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,971.00)	(153,971.00)	0.00	(153,971.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,971.00)	(153,971.00)	0.00	(153,971.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,986,240.00	5,986,240.00		5,986,240.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,986,240.00	5,986,240.00		5,986,240.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,986,240.00	5,986,240.00		5,986,240.00		
2) Ending Balance, June 30 (E + F1e)			5,832,269.00	5,832,269.00		5,832,269.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,832,269.00	5,832,269.00		5,832,269.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	8,942,311.00	8,942,311.00	0.00	8,942,311.00	0.00	0.0%
Unsecured Roll		8612	116,322.00	116,322.00	0.00	116,322.00	0.00	0.0%
Prior Years' Taxes		8613	84,345.00	84,345.00	0.00	84,345.00	0.00	0.0%
Supplemental Taxes		8614	80,221.00	80,221.00	0.00	80,221.00	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%
Interest		8660	7,693.00	7,693.00	0.00	7,693.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,230,892.00	9,230,892.00	0.00	9,230,892.00	0.00	0.0%
TOTAL, REVENUES			9,230,892.00	9,230,892.00	0.00	9,230,892.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	4,483,006.00	4,483,006.00	0.00	4,483,006.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,901,857.00	4,901,857.00	0.00	4,901,857.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,384,863.00	9,384,863.00	0.00	9,384,863.00	0.00	0.0%
TOTAL, EXPENDITURES			9,384,863.00	9,384,863.00	0.00	9,384,863.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,255,917.00	1,515,361.00	287,152.60	1,595,985.00	80,624.00	5.3%
5) TOTAL, REVENUES			2,255,917.00	1,515,361.00	287,152.60	1,595,985.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	778,878.00	825,637.00	139,055.05	826,966.00	(1,329.00)	-0.2%
2) Classified Salaries		2000-2999	474,436.00	501,652.00	120,714.97	524,678.00	(23,026.00)	-4.6%
3) Employee Benefits		3000-3999	321,315.00	339,989.00	55,552.05	364,818.00	(24,829.00)	-7.3%
4) Books and Supplies		4000-4999	295,374.00	255,486.00	49,329.18	259,433.00	(3,947.00)	-1.5%
5) Services and Other Operating Expenses		5000-5999	94,520.00	1,212,421.00	25,716.96	1,151,058.00	61,363.00	5.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,964,523.00	3,135,185.00	390,368.21	3,126,953.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			291,394.00	(1,619,824.00)	(103,215.61)	(1,530,968.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,910,583.00	0.00	2,024,787.00	114,204.00	6.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	100,000.00	(100,000.00)	New
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	1,910,583.00	0.00	1,924,787.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			291,394.00	290,759.00	(103,215.61)	393,819.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	456,739.23	456,739.23		456,739.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,739.23	456,739.23		456,739.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			456,739.23	456,739.23		456,739.23		
2) Ending Net Position, June 30 (E + F1e)			748,133.23	747,498.23		850,558.23		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	748,133.23	625,304.23		850,558.23		

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 Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
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	1,013.00	1,013.00	0.00	1,013.00	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								
All Other Fees and Contracts		8689	1,225,113.00	1,477,835.00	279,099.38	1,558,317.00	80,482.00	5.4%
Other Local Revenue								
All Other Local Revenue		8699	1,029,791.00	36,513.00	8,053.22	36,655.00	142.00	0.4%
TOTAL, OTHER LOCAL REVENUE			2,255,917.00	1,515,361.00	287,152.60	1,595,985.00	80,624.00	5.3%
TOTAL, REVENUES			2,255,917.00	1,515,361.00	287,152.60	1,595,985.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	738,932.00	787,089.00	139,055.05	788,418.00	(1,329.00)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	39,946.00	38,548.00	0.00	38,548.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			778,878.00	825,637.00	139,055.05	826,966.00	(1,329.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	133,140.00	147,720.00	21,051.67	147,720.00	0.00	0.0%
Classified Support Salaries		2200	10,787.00	23,423.00	9,985.93	59,366.00	(35,943.00)	-153.5%
Classified Supervisors' and Administrators' Salaries		2300	67,887.00	67,887.00	20,807.00	67,939.00	(52.00)	-0.1%
Clerical, Technical and Office Salaries		2400	54,876.00	54,876.00	23,502.20	43,451.00	11,425.00	20.8%
Other Classified Salaries		2900	207,746.00	207,746.00	45,368.17	206,202.00	1,544.00	0.7%
TOTAL, CLASSIFIED SALARIES			474,436.00	501,652.00	120,714.97	524,678.00	(23,026.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	78,987.00	88,270.00	10,995.66	81,667.00	6,603.00	7.5%
PERS		3201-3202	57,128.00	61,143.00	11,187.92	64,904.00	(3,761.00)	-6.2%
OASDI/Medicare/Alternative		3301-3302	52,259.00	56,439.00	12,708.69	59,459.00	(3,020.00)	-5.4%
Health and Welfare Benefits		3401-3402	112,763.00	112,763.00	17,727.43	137,600.00	(24,837.00)	-22.0%
Unemployment Insurance		3501-3502	617.00	667.00	129.66	684.00	(17.00)	-2.5%
Workers' Compensation		3601-3602	7,582.00	8,167.00	1,859.71	10,795.00	(2,628.00)	-32.2%
OPEB, Allocated		3701-3702	5,867.00	6,419.00	539.58	3,655.00	2,764.00	43.1%
OPEB, Active Employees		3751-3752	3,210.00	3,219.00	304.70	5,152.00	(1,933.00)	-60.0%
Other Employee Benefits		3901-3902	2,902.00	2,902.00	98.70	902.00	2,000.00	68.9%
TOTAL, EMPLOYEE BENEFITS			321,315.00	339,989.00	55,552.05	364,818.00	(24,829.00)	-7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,557.00	21,057.00	0.00	21,057.00	0.00	0.0%
Materials and Supplies		4300	277,181.00	229,793.00	46,074.70	230,793.00	(1,000.00)	-0.4%
Noncapitalized Equipment		4400	3,636.00	4,636.00	3,254.48	7,583.00	(2,947.00)	-63.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,374.00	255,486.00	49,329.18	259,433.00	(3,947.00)	-1.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,790.00	3,790.00	275.58	4,450.00	(660.00)	-17.4%
Dues and Memberships		5300	1,185.00	1,185.00	600.00	1,185.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,975.00	48,853.00	9,653.87	48,853.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,287.00	29,000.00	0.00	29,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,958.00	1,103,978.00	2,196.33	1,040,855.00	63,123.00	5.7%
Professional/Consulting Services and Operating Expenditures		5800	6,134.00	22,047.00	6,268.96	23,147.00	(1,100.00)	-5.0%
Communications		5900	4,191.00	3,568.00	6,722.22	3,568.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			94,520.00	1,212,421.00	25,716.96	1,151,058.00	61,363.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,964,523.00	3,135,185.00	390,368.21	3,126,953.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	1,910,583.00	0.00	2,024,787.00	114,204.00	6.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,910,583.00	0.00	2,024,787.00	114,204.00	6.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	100,000.00	(100,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	100,000.00	(100,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,910,583.00	0.00	1,924,787.00		

Resource	Description	2015/16
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,892,875.00	13,892,875.00	452,943.92	16,070,916.00	2,178,041.00	15.7%
5) TOTAL, REVENUES			13,892,875.00	13,892,875.00	452,943.92	16,070,916.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,190,963.00	14,190,963.00	5,206,533.47	16,032,760.00	(1,841,797.00)	-13.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,190,963.00	14,190,963.00	5,206,533.47	16,032,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(298,088.00)	(298,088.00)	(4,753,589.55)	38,156.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(298,088.00)	(298,088.00)	(4,753,589.55)	38,156.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,032,569.39	1,032,569.39		1,032,569.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,569.39	1,032,569.39		1,032,569.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,032,569.39	1,032,569.39		1,032,569.39		
2) Ending Net Position, June 30 (E + F1e)			734,481.39	734,481.39		1,070,725.39		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	734,481.39	734,481.39		1,070,725.39		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,559.00	19,559.00	(0.06)	19,627.00	68.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	13,801,345.00	13,801,345.00	432,392.74	16,030,738.00	2,229,393.00	16.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	71,971.00	71,971.00	20,551.24	20,551.00	(51,420.00)	-71.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,892,875.00	13,892,875.00	452,943.92	16,070,916.00	2,178,041.00	15.7%
TOTAL, REVENUES			13,892,875.00	13,892,875.00	452,943.92	16,070,916.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	14,190,963.00	14,190,963.00	5,206,503.47	16,032,760.00	(1,841,797.00)	-13.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	30.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,190,963.00	14,190,963.00	5,206,533.47	16,032,760.00	(1,841,797.00)	-13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			14,190,963.00	14,190,963.00	5,206,533.47	16,032,760.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2015/16
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,007.16	12,007.16	11,562.40	11,984.06	(23.10)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,007.16	12,007.16	11,562.40	11,984.06	(23.10)	0%
5. District 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	50.69	50.69	50.57	50.57	(0.12)	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	50.69	50.69	50.57	50.57	(0.12)	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,057.85	12,057.85	11,612.97	12,034.63	(23.22)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			22,034,421.70	17,277,586.86	20,703,743.89	27,744,691.31	28,135,739.09	23,488,056.47	33,290,130.13	34,052,306.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,994,921.00	3,994,921.00	11,268,536.00	7,190,858.00	7,190,858.00	12,687,344.00	7,190,858.00	6,157,644.00
Property Taxes	8020-8079		109,923.73	90,255.67	0.00	(18,083.96)	485,256.33	4,686,056.52	1,746,559.19	669,991.52
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		801,468.49	270,148.24	193,590.52	289,333.99	267,791.00	494,457.00	112,147.00	172,773.00
Other State Revenue	8300-8599		1,284,873.08	2,972,241.00	3,038,757.00	(155,252.30)	900,999.00	3,834,848.00	2,992,316.00	701,089.00
Other Local Revenue	8600-8799		66,069.49	2,541.44	46,805.86	(26,664.17)	67,373.00	34,271.00	645,199.00	511,462.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,257,255.79	7,330,107.35	14,547,689.38	7,280,191.56	8,912,277.33	21,736,976.52	12,687,079.19	8,212,959.52
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		187,384.82	559,830.92	5,064,369.58	5,220,948.05	5,523,002.96	5,523,002.96	5,523,002.96	5,523,002.96
Classified Salaries	2000-2999		815,727.56	1,172,558.89	1,621,891.99	1,600,798.44	1,469,705.12	1,469,705.12	1,469,705.12	1,469,705.12
Employee Benefits	3000-3999		176,906.14	280,315.58	1,261,520.08	2,227,038.78	2,358,167.27	2,358,167.27	2,358,167.27	2,358,167.27
Books and Supplies	4000-4999		28,742.97	545,786.35	533,647.68	352,462.03	1,086,746.90	1,086,746.90	1,086,746.90	1,086,746.90
Services	5000-5999		755,338.66	93,586.39	872,593.61	394,662.74	1,344,359.08	1,344,359.08	1,344,359.08	1,344,359.08
Capital Outlay	6000-6599		0.00	0.00	0.00	282,241.20	0.00	10,000.00	0.00	0.00
Other Outgo	7000-7499		1,715.90	34,042.40	10,093.21	24,895.28	142,921.52	142,921.53	142,921.52	142,921.52
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,965,816.05	2,686,120.53	9,364,116.15	10,103,046.52	11,924,902.85	11,934,902.86	11,924,902.85	11,924,902.85
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	6,704,657.65	100,436.35	327,555.11	1,985,817.62	2,309,913.58	1,945,934.99			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		6,704,657.65	100,436.35	327,555.11	1,985,817.62	2,309,913.58	1,945,934.99	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(13,499,542.19)	9,148,710.93	1,545,384.90	128,443.43	(903,989.16)	3,580,992.09			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(13,499,542.19)	9,148,710.93	1,545,384.90	128,443.43	(903,989.16)	3,580,992.09	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		20,204,199.84	(9,048,274.58)	(1,217,829.79)	1,857,374.19	3,213,902.74	(1,635,057.10)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(4,756,834.84)	3,426,157.03	7,040,947.42	391,047.78	(4,647,682.62)	9,802,073.66	762,176.34	(3,711,943.33)
F. ENDING CASH (A + E)			17,277,586.86	20,703,743.89	27,744,691.31	28,135,739.09	23,488,056.47	33,290,130.13	34,052,306.47	30,340,363.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		30,340,363.14	31,173,780.77	30,337,130.14	26,889,111.33				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,235,322.00	6,157,644.00	6,157,644.00	10,235,321.00	0.00		92,461,871.00	92,461,871.00
Property Taxes	8020-8079	43,275.49	3,139,924.22	2,115,223.04	1,574,206.25	0.00		14,642,588.00	14,642,588.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	1,747,097.00	26,078.00	0.00	2,403,442.76			6,778,327.00	6,778,327.00
Other State Revenue	8300-8599	732,626.00	1,701,379.00	174,886.00	1,342,765.44	976,916.78		20,498,444.00	20,498,444.00
Other Local Revenue	8600-8799		63,227.00	29,131.00	1,458,862.38	2,308,467.00		5,206,745.00	5,206,745.00
Interfund Transfers In	8910-8929				100,000.00			100,000.00	100,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,758,320.49	11,088,252.22	8,476,884.04	17,114,597.83	3,285,383.78	0.00	139,687,975.00	139,687,975.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,523,002.96	5,523,002.96	5,523,002.96	5,523,002.96	5,523,002.95		60,739,560.00	60,739,560.00
Classified Salaries	2000-2999	1,469,705.12	1,469,705.12	1,469,705.12	1,469,705.12	1,469,705.16		18,438,323.00	18,438,323.00
Employee Benefits	3000-3999	2,358,167.27	2,358,167.27	2,358,167.27	2,358,167.27	2,358,167.26		25,169,286.00	25,169,286.00
Books and Supplies	4000-4999	1,086,746.90	1,086,746.90	1,086,746.90	1,086,674.67	0.00		10,154,542.00	10,154,542.00
Services	5000-5999	1,344,359.08	1,344,359.08	1,344,359.08	1,344,359.08	(0.04)		12,871,054.00	12,871,054.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.80	0.00		292,242.00	292,242.00
Other Outgo	7000-7499	142,921.53	142,921.52	142,921.52	916,843.53	2,644,470.02		4,632,511.00	4,632,511.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,924,902.86	11,924,902.85	11,924,902.85	12,698,753.43	11,995,345.35	0.00	132,297,518.00	132,297,518.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							6,669,657.65	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	6,669,657.65	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					0.00		13,499,542.19	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,499,542.19	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(6,829,884.54)	
E. NET INCREASE/DECREASE (B - C + D)		833,417.63	(836,650.63)	(3,448,018.81)	4,415,844.40	(8,709,961.57)	0.00	560,572.46	7,390,457.00
F. ENDING CASH (A + E)		31,173,780.77	30,337,130.14	26,889,111.33	31,304,955.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,594,994.16	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			31,304,955.73	33,010,087.62	37,240,345.89	44,315,792.37	43,964,287.36	30,743,955.67	36,838,075.34	34,534,917.68
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,994,921.00	3,994,921.00	11,268,536.00	7,190,858.00	7,190,858.00	12,687,344.00	7,190,858.00	6,157,644.00
Property Taxes	8020-8079		109,923.73	90,255.67	0.00	(18,083.96)	485,256.33	4,686,056.52	1,746,559.19	669,991.52
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		801,468.49	270,148.24	47,685.52	289,333.99	267,791.00	494,457.00	112,147.00	172,773.00
Other State Revenue	8300-8599		1,284,873.08	2,972,241.00	3,038,757.00	(155,252.30)	900,082.00	396,871.00	259,562.00	701,089.00
Other Local Revenue	8600-8799		66,069.49	2,541.44	46,805.86	(26,664.17)	67,373.00	34,271.00	582,596.00	511,462.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,257,255.79	7,330,107.35	14,401,784.38	7,280,191.56	8,911,360.33	18,298,999.52	9,891,722.19	8,212,959.52
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		187,384.82	559,830.92	5,064,369.58	5,220,948.05	5,523,002.96	5,523,002.96	5,523,002.96	5,523,002.96
Classified Salaries	2000-2999		815,727.56	1,172,558.89	1,621,891.99	1,600,798.44	1,469,705.12	1,469,705.12	1,469,705.12	1,469,705.12
Employee Benefits	3000-3999		176,906.14	280,315.58	1,261,520.08	2,227,038.78	2,628,144.26	2,628,144.26	2,628,144.26	2,628,144.26
Books and Supplies	4000-4999		28,742.97	545,786.35	533,647.68	352,462.03	1,086,746.90	1,086,746.90	1,086,746.90	1,086,746.90
Services	5000-5999		755,338.66	93,586.39	872,593.61	394,662.74	1,344,359.08	1,344,359.08	1,344,359.08	1,344,359.08
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
Other Outgo	7000-7499		1,715.90	34,042.40	10,093.21	24,895.28	142,921.53	142,921.53	142,921.53	142,921.53
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,965,816.05	2,686,120.53	9,364,116.15	9,820,805.32	12,194,879.85	12,204,879.85	12,194,879.85	12,194,879.85
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	3,285,383.78	105,305.98	301,166.88	1,975,437.88	2,285,149.31	(1,381,676.27)			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,285,383.78	105,305.98	301,166.88	1,975,437.88	2,285,149.31	(1,381,676.27)	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(11,995,345.35)	2,691,613.83	714,895.43	(62,340.37)	96,040.56	8,555,135.90			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(11,995,345.35)	2,691,613.83	714,895.43	(62,340.37)	96,040.56	8,555,135.90	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		15,280,729.13	(2,586,307.85)	(413,728.55)	2,037,778.25	2,189,108.75	(9,936,812.17)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,705,131.89	4,230,258.27	7,075,446.48	(351,505.01)	(13,220,331.69)	6,094,119.67	(2,303,157.66)	(3,981,920.33)
F. ENDING CASH (A + E)			33,010,087.62	37,240,345.89	44,315,792.37	43,964,287.36	30,743,955.67	36,838,075.34	34,534,917.68	30,552,997.35
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		30,552,997.35	30,749,474.99	28,943,770.36	25,225,774.55				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,235,322.00	6,157,644.00	6,157,644.00	11,339,615.00			93,566,165.00	93,566,165.00
Property Taxes	8020-8079	43,275.49	3,139,924.22	2,115,223.04	1,574,206.25			14,642,588.00	14,642,588.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	1,747,097.00	26,078.00	0.00	2,403,442.76			6,632,422.00	6,632,422.00
Other State Revenue	8300-8599	365,663.00	1,002,302.00	174,886.00	1,355,660.44	868,935.78		13,165,670.00	13,165,670.00
Other Local Revenue	8600-8799	0.00	63,227.00	29,131.00	1,323,862.38	2,308,467.00		5,009,142.00	5,009,142.00
Interfund Transfers In	8910-8929				100,000.00			100,000.00	100,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,391,357.49	10,389,175.22	8,476,884.04	18,096,786.83	3,177,402.78	0.00	133,115,987.00	133,115,987.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,523,002.96	5,523,002.96	5,523,002.96	5,523,002.96	4,961,419.95		60,177,977.00	60,177,977.00
Classified Salaries	2000-2999	1,469,705.12	1,469,705.12	1,469,705.12	1,469,705.12	1,503,537.13		18,472,154.97	18,472,155.00
Employee Benefits	3000-3999	2,628,144.26	2,628,144.26	2,628,144.26	2,739,254.27	2,693,424.30		27,775,468.97	27,775,469.00
Books and Supplies	4000-4999	1,086,746.90	1,086,746.90	1,086,746.90	1,028,054.67	0.00		10,095,922.00	10,095,922.00
Services	5000-5999	1,344,359.08	1,344,359.08	1,344,359.08	1,264,359.07	110,575.00		12,901,629.03	12,901,629.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		10,000.00	10,000.00
Other Outgo	7000-7499	142,921.53	142,921.53	142,921.53	916,843.53	2,644,470.00		4,632,511.03	4,632,511.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		12,194,879.85	12,194,879.85	12,194,879.85	12,941,219.62	11,913,426.38	0.00	134,065,663.00	134,065,663.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,285,383.78	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,285,383.78	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							11,995,345.35	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	11,995,345.35	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(8,709,961.57)	
E. NET INCREASE/DECREASE (B - C + D)		196,477.64	(1,805,704.63)	(3,717,995.81)	5,155,567.21	(8,736,023.60)	0.00	(9,659,637.57)	(949,676.00)
F. ENDING CASH (A + E)		30,749,474.99	28,943,770.36	25,225,774.55	30,381,341.76				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,645,318.16	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,529,673.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 98,557,633.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.61%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,351,278.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,092,248.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,022.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	803,146.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,288,694.11
9. Carry-Forward Adjustment (Part IV, Line F)	(358,536.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,930,157.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	80,019,256.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,862,733.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,204,911.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	678,322.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,203.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,513,183.89
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,381,608.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,553,784.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,825,102.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	125,040,102.89

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.63%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

6.34%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,288,694.11</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,043,377.44</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.75%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.4%) times Part III, Line B18); zero if positive	<u>(358,536.42)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(358,536.42)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.34%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-179,268.21) is applied to the current year calculation and the remainder (\$-179,268.21) is deferred to one or more future years:	<u>6.49%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-119,512.14) is applied to the current year calculation and the remainder (\$-239,024.28) is deferred to one or more future years:	<u>6.53%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(358,536.42)</u>

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	132,297,518.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,758,804.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	292,242.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	126,516.00
4. Other Transfers Out	All	9200	7200-7299	1,187,500.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,049,561.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,655,819.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	277,328.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				121,160,223.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		11,612.97
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,433.18
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	111,243,000.07	9,287.34
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	111,243,000.07	9,287.34
B. Required effort (Line A.2 times 90%)	100,118,700.06	8,358.61
C. Current year expenditures (Line I.E and Line II.B)	121,160,223.00	10,433.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

First Interim
2015-16 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(137,223.00)	0.00	(434,061.00)				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(911,619.00)	42,792.00	0.00				
Other Sources/Uses Detail					0.00	2,024,787.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,546.00	0.00	106,491.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,559.00)	284,778.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	1,040,855.00	0.00						
Other Sources/Uses Detail					2,024,787.00	100,000.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,060,401.00	(1,060,401.00)	434,061.00	(434,061.00)	2,124,787.00	2,124,787.00		

First Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,654
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	117,199.00	148,722.00	316,616.00	196,503.00	1,026,654.00	3,051,497.00	5,442,365.00		10,299,556.00
2000-2999	Classified Salaries	229,644.00	178,941.00	0.00	31,455.00	217,969.00	1,652,989.00	2,113,937.00		4,424,935.00
3000-3999	Employee Benefits	113,225.00	111,624.00	94,312.00	51,340.00	350,824.00	1,567,372.00	2,239,972.00		4,528,669.00
4000-4999	Books and Supplies	14,026.00	87,300.00	0.00	5,300.00	2,954.00	78,628.00	210,740.00		398,948.00
5000-5999	Services and Other Operating Expenditures	250,894.00	301,274.00	4,420.00	8,109.00	2,359.00	2,704,496.00	99,493.00		3,371,045.00
6000-6999	Capital Outlay	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,380.00	0.00	0.00	0.00	0.00	1,160.00	0.00		8,540.00
	Total Direct Costs	732,368.00	837,861.00	415,348.00	292,707.00	1,600,760.00	9,056,142.00	10,106,507.00	0.00	23,041,693.00
7310	Transfers of Indirect Costs	1,424,967.00	0.00	0.00	22,684.00	97.00	0.00	47,993.00		1,495,741.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,424,967.00	0.00	0.00	22,684.00	97.00	0.00	47,993.00	0.00	1,495,741.00
	TOTAL COSTS	2,157,335.00	837,861.00	415,348.00	315,391.00	1,600,857.00	9,056,142.00	10,154,500.00	0.00	24,537,434.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	117,199.00	141,286.00	316,616.00	196,503.00	942,673.00	2,811,569.00	5,383,832.00		9,909,678.00
2000-2999	Classified Salaries	222,112.00	170,337.00	0.00	31,455.00	86,723.00	1,496,289.00	413,911.00		2,420,827.00
3000-3999	Employee Benefits	113,225.00	106,043.00	94,312.00	51,340.00	308,393.00	1,466,517.00	1,848,054.00		3,987,884.00
4000-4999	Books and Supplies	14,026.00	77,800.00	0.00	5,300.00	2,954.00	78,628.00	204,921.00		383,629.00
5000-5999	Services and Other Operating Expenditures	250,894.00	293,974.00	4,420.00	8,109.00	1,204.00	2,704,496.00	79,843.00		3,342,940.00
6000-6999	Capital Outlay	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,380.00	0.00	0.00	0.00	0.00	1,160.00	0.00		8,540.00
	Total Direct Costs	724,836.00	799,440.00	415,348.00	292,707.00	1,341,947.00	8,558,659.00	7,930,561.00	0.00	20,063,498.00
7310	Transfers of Indirect Costs	1,206,185.00	0.00	0.00	22,684.00	0.00	0.00	47,993.00		1,276,862.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,206,185.00	0.00	0.00	22,684.00	0.00	0.00	47,993.00	0.00	1,276,862.00
	TOTAL BEFORE OBJECT 8980	1,931,021.00	799,440.00	415,348.00	315,391.00	1,341,947.00	8,558,659.00	7,978,554.00	0.00	21,340,360.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									234,087.00
	TOTAL COSTS									21,574,447.00

First Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	301,737.00	0.00		301,737.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	169,724.00	0.00		169,724.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,104.00	800.00		3,904.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,095,218.00	0.00		1,095,218.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,569,783.00	800.00	0.00	1,570,583.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,569,783.00	800.00	0.00	1,570,583.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									234,087.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									11,082,135.00
	TOTAL COSTS									12,886,805.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT										1,654
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	95,799.95	142,680.00	311,984.76	201,290.37	942,534.84	3,014,145.05	5,222,460.27			9,930,895.24
2000-2999	Classified Salaries	203,033.76	175,583.74	0.00	32,450.16	206,979.05	1,562,990.53	2,262,286.72			4,443,323.96
3000-3999	Employee Benefits	97,508.41	103,687.87	81,475.04	44,693.02	271,622.49	1,389,795.46	1,987,309.77			3,976,092.06
4000-4999	Books and Supplies	138,813.44	18,853.52	0.00	2,284.37	3,841.77	55,765.26	55,320.90			274,879.26
5000-5999	Services and Other Operating Expenditures	331,616.85	142,532.02	4,290.00	2,005.98	1,756.33	2,832,073.46	59,264.76			3,373,539.40
6000-6999	Capital Outlay	83,826.75	0.00	0.00	0.00	0.00	0.00	0.00			83,826.75
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	7,379.76	0.00	0.00	0.00	0.00	1,160.52	0.00			8,540.28
	Total Direct Costs	957,978.92	583,337.15	397,749.80	282,723.90	1,426,734.48	8,855,930.28	9,586,642.42	0.00		22,091,096.95
7310	Transfers of Indirect Costs	1,274,519.96	0.00	0.00	20,554.64	0.00	0.00	28,691.33			1,323,765.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations (non-add)	1,950,280.45									1,950,280.45
	Total Indirect Costs	1,274,519.96	0.00	0.00	20,554.64	0.00	0.00	28,691.33	0.00		1,323,765.93
	TOTAL COSTS	2,232,498.88	583,337.15	397,749.80	303,278.54	1,426,734.48	8,855,930.28	9,615,333.75	0.00		23,414,862.88
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	7,134.00	0.00	0.00	83,980.60	45,456.20	31,155.65			167,726.45
2000-2999	Classified Salaries	6,828.40	8,479.19	0.00	0.00	109,561.77	149,388.97	1,859,295.65			2,133,553.98
3000-3999	Employee Benefits	1,371.85	5,184.40	0.00	0.00	35,805.00	47,144.33	386,543.43			476,049.01
4000-4999	Books and Supplies	0.00	27.50	0.00	0.00	0.00	0.00	8,049.09			8,076.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	130,688.92	800.00			131,488.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	8,200.25	20,825.09	0.00	0.00	229,347.37	372,678.42	2,285,843.82	0.00		2,916,894.95
7310	Transfers of Indirect Costs	181,357.86	0.00	0.00	0.00	0.00	0.00	0.00			181,357.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	181,357.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00		181,357.86
	TOTAL BEFORE OBJECT 8980	189,558.11	20,825.09	0.00	0.00	229,347.37	372,678.42	2,285,843.82	0.00		3,098,252.81
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										4,938.50
	TOTAL COSTS										3,093,314.31

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	95,799.95	135,546.00	311,984.76	201,290.37	858,554.24	2,968,688.85	5,191,304.62		9,763,168.79
2000-2999	Classified Salaries	196,205.36	167,104.55	0.00	32,450.16	97,417.28	1,413,601.56	402,991.07		2,309,769.98
3000-3999	Employee Benefits	96,136.56	98,503.47	81,475.04	44,693.02	235,817.49	1,342,651.13	1,600,766.34		3,500,043.05
4000-4999	Books and Supplies	138,813.44	18,826.02	0.00	2,284.37	3,841.77	55,765.26	47,271.81		266,802.67
5000-5999	Services and Other Operating Expenditures	331,616.85	142,532.02	4,290.00	2,005.98	1,756.33	2,701,384.54	58,464.76		3,242,050.48
6000-6999	Capital Outlay	83,826.75	0.00	0.00	0.00	0.00	0.00	0.00		83,826.75
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,379.76	0.00	0.00	0.00	0.00	1,160.52	0.00		8,540.28
	Total Direct Costs	949,778.67	562,512.06	397,749.80	282,723.90	1,197,387.11	8,483,251.86	7,300,798.60	0.00	19,174,202.00
7310	Transfers of Indirect Costs	1,093,162.10	0.00	0.00	20,554.64	0.00	0.00	28,691.33		1,142,408.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,950,280.45								1,950,280.45
	Total Indirect Costs	1,093,162.10	0.00	0.00	20,554.64	0.00	0.00	28,691.33	0.00	1,142,408.07
	TOTAL BEFORE OBJECT 8980	2,042,940.77	562,512.06	397,749.80	303,278.54	1,197,387.11	8,483,251.86	7,329,489.93	0.00	20,316,610.07
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									4,938.50
	TOTAL COSTS									20,321,548.57
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	312,422.48	0.00		312,422.48
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	157,203.71	0.00		157,203.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,291.54	400.00		1,691.54
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	395.00	1,270,927.90	0.00		1,271,322.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	395.00	1,741,845.63	400.00	0.00	1,742,640.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	395.00	1,741,845.63	400.00	0.00	1,742,640.63
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									4,938.50
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									10,050,018.28
	TOTAL COSTS									11,797,597.41

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: East San Gabriel Valley (DX)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
<u>Provider Program Start Up Costs (Construction of Classrooms)</u>	<u>58,340.00</u>	
<u>Program Takeback: Roxburgh Facility Renovation</u>	<u>282,214.13</u>	
Total exempt reductions	<u>340,554.13</u>	<u>0.00</u>

SELPA: East San Gabriel Valley (DX)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) 0.00 (f)

SELPA: East San Gabriel Valley (DX)

SECTION 3

	Column A	Column B	Column C
	Projected Exps.	Actual Expenditures	
	FY 2015-16	FY 2014-15	
	(LP-I Worksheet)	(LA-I Worksheet)	Difference
			(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	24,537,434.00		
2. Less: Expenditures paid from federal sources	2,962,987.00		
3. Expenditures paid from state and local sources	21,574,447.00	20,321,548.57	
Less: Exempt reduction(s) from SECTION 1		340,554.13	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	21,574,447.00	19,980,994.44	1,593,452.56
4. Special education unduplicated pupil count	1,654	1,654	
5. Per capita state and local expenditures (A3/A4)	13,043.80	12,080.41	963.39

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: East San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2015-16	Actual Expenditures FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	12,886,805.00	11,797,597.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,886,805.00	11,797,597.41	1,089,207.59
b. Per capita local expenditures (B1a/A4)	7,791.30	7,132.77	658.53

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

Jimmy Escobar
Contact Name

626-974-7000 Ext. 2016
Telephone Number

Director, Fiscal Services
Title

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E-mail Address

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	107,104,459.00	1.03%	108,208,753.00	1.38%	109,696,874.00
2. Federal Revenues	8100-8299	145,905.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,535,290.00	-74.95%	2,137,902.00	-1.86%	2,098,142.00
4. Other Local Revenues	8600-8799	1,972,584.00	-10.02%	1,774,981.00	-4.97%	1,686,688.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,620,216.00)	0.00%	(14,620,216.00)	0.00%	(14,620,216.00)
6. Total (Sum lines A1 thru A5c)		103,238,022.00	-5.46%	97,601,420.00	1.39%	98,961,488.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,042,145.00		49,039,798.00
b. Step & Column Adjustment				396,446.00		438,734.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,398,793.00)		(806,311.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,042,145.00	-2.00%	49,039,798.00	-0.75%	48,672,221.00
2. Classified Salaries						
a. Base Salaries				12,344,386.00		12,378,218.00
b. Step & Column Adjustment				133,832.00		134,086.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,344,386.00	0.27%	12,378,218.00	1.08%	12,512,304.00
3. Employee Benefits	3000-3999	20,035,813.00	10.45%	22,130,087.00	10.74%	24,507,964.00
4. Books and Supplies	4000-4999	5,789,737.00	-1.01%	5,731,117.00	0.00%	5,731,117.00
5. Services and Other Operating Expenditures	5000-5999	9,395,922.00	0.29%	9,423,628.00	2.02%	9,614,350.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,450,236.00	0.00%	1,450,236.00	0.00%	1,450,236.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,365,071.00)	0.00%	(2,365,071.00)	0.00%	(2,365,071.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		96,693,168.00	1.13%	97,788,013.00	2.39%	100,123,121.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,544,854.00		(186,593.00)		(1,161,633.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,313,054.82		15,857,908.82		15,671,315.82
2. Ending Fund Balance (Sum lines C and D1)		15,857,908.82		15,671,315.82		14,509,682.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	112,974.00		112,974.00		112,974.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,937,035.00		6,902,555.00		8,563,150.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,968,926.00		4,021,971.00		4,112,423.00
2. Unassigned/Unappropriated	9790	5,838,973.82		4,633,815.82		1,721,135.82
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		15,857,908.82		15,671,315.82		14,509,682.82

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,968,926.00		4,021,971.00		4,112,423.00
c. Unassigned/Unappropriated	9790	5,838,973.82		4,633,815.82		1,721,135.82
(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)		9,807,899.82		8,655,786.82		5,833,558.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
16-17 reduce certificated FTE by 10.5 and use 1/2 of the effective educator monies to pay certificated salaries. 17-18 reduce certificated FTE by 9 and use remaining 1/2 of the effective educator monies to pay certificated salaries.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,632,422.00	0.00%	6,632,422.00	0.00%	6,632,422.00
3. Other State Revenues	8300-8599	11,963,154.00	-7.82%	11,027,768.00	-0.11%	11,016,124.00
4. Other Local Revenues	8600-8799	3,234,161.00	0.00%	3,234,161.00	-0.06%	3,232,161.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,620,216.00	0.00%	14,620,216.00	0.00%	14,620,216.00
6. Total (Sum lines A1 thru A5c)		36,449,953.00	-2.57%	35,514,567.00	-0.04%	35,500,923.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,697,415.00		11,138,179.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				440,764.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,697,415.00	4.12%	11,138,179.00	0.00%	11,138,179.00
2. Classified Salaries						
a. Base Salaries				6,093,937.00		6,093,937.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,093,937.00	0.00%	6,093,937.00	0.00%	6,093,937.00
3. Employee Benefits	3000-3999	5,133,473.00	9.97%	5,645,382.00	11.99%	6,322,408.00
4. Books and Supplies	4000-4999	4,364,805.00	0.00%	4,364,805.00	0.00%	4,364,805.00
5. Services and Other Operating Expenditures	5000-5999	3,475,132.00	0.08%	3,478,001.00	0.08%	3,480,950.00
6. Capital Outlay	6000-6999	292,242.00	-96.58%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,616,336.00	0.00%	3,616,336.00	0.00%	3,616,336.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,931,010.00	0.00%	1,931,010.00	0.00%	1,931,010.00
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)		35,604,350.00	1.89%	36,277,650.00	1.87%	36,957,625.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		845,603.00		(763,083.00)		(1,456,702.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,926,482.34		6,772,085.34		6,009,002.34
2. Ending Fund Balance (Sum lines C and D1)		6,772,085.34		6,009,002.34		4,552,300.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,772,085.34		6,009,002.34		4,552,300.34
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,772,085.34		6,009,002.34		4,552,300.34

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Use half of the effective educator monies to pay for certificated salaries in both 16-17 and 17-18.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	107,104,459.00	1.03%	108,208,753.00	1.38%	109,696,874.00
2. Federal Revenues	8100-8299	6,778,327.00	-2.15%	6,632,422.00	0.00%	6,632,422.00
3. Other State Revenues	8300-8599	20,498,444.00	-35.77%	13,165,670.00	-0.39%	13,114,266.00
4. Other Local Revenues	8600-8799	5,206,745.00	-3.80%	5,009,142.00	-1.80%	4,918,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		139,687,975.00	-4.70%	133,115,987.00	1.01%	134,462,411.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,739,560.00		60,177,977.00
b. Step & Column Adjustment				396,446.00		438,734.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(958,029.00)		(806,311.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,739,560.00	-0.92%	60,177,977.00	-0.61%	59,810,400.00
2. Classified Salaries						
a. Base Salaries				18,438,323.00		18,472,155.00
b. Step & Column Adjustment				133,832.00		134,086.00
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	18,438,323.00	0.18%	18,472,155.00	0.73%	18,606,241.00
3. Employee Benefits	3000-3999	25,169,286.00	10.35%	27,775,469.00	11.00%	30,830,372.00
4. Books and Supplies	4000-4999	10,154,542.00	-0.58%	10,095,922.00	0.00%	10,095,922.00
5. Services and Other Operating Expenditures	5000-5999	12,871,054.00	0.24%	12,901,629.00	1.50%	13,095,300.00
6. Capital Outlay	6000-6999	292,242.00	-96.58%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,066,572.00	0.00%	5,066,572.00	0.00%	5,066,572.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(434,061.00)	0.00%	(434,061.00)	0.00%	(434,061.00)
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)		132,297,518.00	1.34%	134,065,663.00	2.25%	137,080,746.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		7,390,457.00		(949,676.00)		(2,618,335.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,239,537.16		22,629,994.16		21,680,318.16
2. Ending Fund Balance (Sum lines C and D1)		22,629,994.16		21,680,318.16		19,061,983.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	112,974.00		112,974.00		112,974.00
b. Restricted	9740	6,772,085.34		6,009,002.34		4,552,300.34
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	5,937,035.00		6,902,555.00		8,563,150.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,968,926.00		4,021,971.00		4,112,423.00
2. Unassigned/Unappropriated	9790	5,838,973.82		4,633,815.82		1,721,135.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,629,994.16		21,680,318.16		19,061,983.16

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,968,926.00		4,021,971.00		4,112,423.00
c. Unassigned/Unappropriated	9790	5,838,973.82		4,633,815.82		1,721,135.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		9,807,899.82		8,655,786.82		5,833,558.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.41%		6.46%		4.26%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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)		68,974,733.00				
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)		11,612.97		11,355.92		11,084.32
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		132,297,518.00		134,065,663.00		137,080,746.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		132,297,518.00		134,065,663.00		137,080,746.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,968,925.54		4,021,969.89		4,112,422.38
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)		3,968,925.54		4,021,969.89		4,112,422.38
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	12,057.85	12,034.63	-0.2%	Met
1st Subsequent Year (2016-17)	11,487.88	11,612.97	1.1%	Met
2nd Subsequent Year (2017-18)	11,230.21	11,355.92	1.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	11,852	11,964	0.9%	Met
1st Subsequent Year (2016-17)	11,627	11,697	0.6%	Met
2nd Subsequent Year (2017-18)	11,347	11,417	0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

P-2 ADA			
Unaudited Actuals			
(Form A, Lines 3, 6, and 26)		Enrollment	
(Form A, Lines A6 and C4)		CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A6 and C9)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2012-13)	12,578	12,980	96.9%
Second Prior Year (2013-14)	12,444	12,558	99.1%
First Prior Year (2014-15)	12,034	12,274	98.0%
Historical Average Ratio:			98.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.5%

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		Enrollment		Status
	(Form AI, Lines A6 and C9)	CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment		
Current Year (2015-16)	11,613	11,964	97.1%	Met	
1st Subsequent Year (2016-17)	11,356	11,697	97.1%	Met	
2nd Subsequent Year (2017-18)	11,084	11,417	97.1%	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)	107,645,394.00	107,104,459.00	-0.5%	Met
1st Subsequent Year (2016-17)	109,324,578.00	108,208,753.00	-1.0%	Met
2nd Subsequent Year (2017-18)	110,838,726.00	109,696,874.00	-1.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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)	67,493,615.35	77,760,477.58	86.8%
Second Prior Year (2013-14)	72,915,728.64	83,744,138.86	87.1%
First Prior Year (2014-15)	75,956,375.21	88,166,546.48	86.2%
	Historical Average Ratio:		86.7%

	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):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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)	82,422,344.00	96,693,168.00	85.2%	Met
1st Subsequent Year (2016-17)	83,548,103.00	97,788,013.00	85.4%	Met
2nd Subsequent Year (2017-18)	85,692,489.00	100,123,121.00	85.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	5,399,033.00	6,778,327.00	25.5%	Yes
1st Subsequent Year (2016-17)	5,399,033.00	6,632,422.00	22.8%	Yes
2nd Subsequent Year (2017-18)	5,399,033.00	6,632,422.00	22.8%	Yes

Explanation:
(required if Yes)

2015-2016 thru 2017-2018: Majority of the increase from adopted to first interim was for revisions to Special Education revenues by SELPA. Other increases was for MAA received first quarter and carryover amounts budgeted in first interim to be spent for Title I, Part A and Title II.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	20,620,955.00	20,498,444.00	-0.6%	No
1st Subsequent Year (2016-17)	13,320,544.00	13,165,670.00	-1.2%	No
2nd Subsequent Year (2017-18)	13,318,276.00	13,114,266.00	-1.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	4,649,598.00	5,206,745.00	12.0%	Yes
1st Subsequent Year (2016-17)	4,509,812.00	5,009,142.00	11.1%	Yes
2nd Subsequent Year (2017-18)	4,509,812.00	4,918,849.00	9.1%	Yes

Explanation:
(required if Yes)

15-16: Budgeted e-rate of \$90k, summer secession of OFL \$460k and \$115k insurance refund; 16-17 and 17-18: Budgeted e-rate of \$70k, summer secession of OFL \$400k;

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	7,891,332.00	10,154,542.00	28.7%	Yes
1st Subsequent Year (2016-17)	7,341,853.82	10,095,922.00	37.5%	Yes
2nd Subsequent Year (2017-18)	7,341,853.82	10,095,922.00	37.5%	Yes

Explanation:
(required if Yes)

15-16 thru 17-18: Increase of Title I, Part for carryover and site allocations and due to S/C re-allocations from salaries to book and supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	11,322,027.00	12,871,054.00	13.7%	Yes
1st Subsequent Year (2016-17)	11,418,596.81	12,901,629.00	13.0%	Yes
2nd Subsequent Year (2017-18)	11,517,682.27	13,095,300.00	13.7%	Yes

Explanation:
(required if Yes)

15-16 thru 17-18: Due to S/C re-allocation from salaries to services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	30,669,586.00	32,483,516.00	5.9%	Not Met
1st Subsequent Year (2016-17)	23,229,389.00	24,807,234.00	6.8%	Not Met
2nd Subsequent Year (2017-18)	23,227,121.00	24,665,537.00	6.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	19,213,359.00	23,025,596.00	19.8%	Not Met
1st Subsequent Year (2016-17)	18,760,450.63	22,997,551.00	22.6%	Not Met
2nd Subsequent Year (2017-18)	18,859,536.09	23,191,222.00	23.0%	Not Met

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

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

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

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

2015-2016 thru 2017-2018: Majority of the increase from adopted to first interim was for revisions to Special Education revenues by SELPA. Other increases was for MAA received first quarter and carryover amounts budgeted in first interim to be spent for Title I, Part A and Title II.

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

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

15-16: Budgeted e-rate of \$90k, summer secession of OFL \$460k and \$115k insurance refund; 16-17 and 17-18: Budgeted e-rate of \$70k, summer secession of OFL \$400k;

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

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

15-16 thru 17-18: Increase of Title I, Part for carryover and site allocations and due to S/C re-allocations from salaries to book and supplies.

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

15-16 thru 17-18: Due to S/C re-allocation from salaries to services.

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	3,158,066.00	3,158,066.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		3,749,686.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.4%	6.5%	4.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	2.2%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	6,544,854.00	96,693,168.00	N/A	Met
1st Subsequent Year (2016-17)	(186,593.00)	97,788,013.00	0.2%	Met
2nd Subsequent Year (2017-18)	(1,161,633.00)	100,123,121.00	1.2%	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 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2015-16)	22,629,994.16		Met
1st Subsequent Year (2016-17)	21,680,318.16		Met
2nd Subsequent Year (2017-18)	19,061,983.16		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)	31,304,955.73		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. Enter district 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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	11,613	11,356	11,084
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):

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

Yes

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

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
68,974,733.00		

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)	132,297,518.00	134,065,663.00	137,080,746.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	132,297,518.00	134,065,663.00	137,080,746.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,968,925.54	4,021,969.89	4,112,422.38
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)	3,968,925.54	4,021,969.89	4,112,422.38

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	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
(Unrestricted resources 0000-1999 except Line 4)			
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)	3,968,926.00	4,021,971.00	4,112,423.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,838,973.82	4,633,815.82	1,721,135.82
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	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)	9,807,899.82	8,655,786.82	5,833,558.82
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.41%	6.46%	4.26%
District's Reserve Standard (Section 10B, Line 7):	3,968,925.54	4,021,969.89	4,112,422.38
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(14,250,943.00)	(14,620,216.00)	2.6%	369,273.00	Met
1st Subsequent Year (2016-17)	(14,372,268.00)	(14,630,216.00)	1.8%	257,948.00	Met
2nd Subsequent Year (2017-18)	(14,466,075.00)	(14,630,216.00)	1.1%	164,141.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	0.00	100,000.00	New	100,000.00	Not Met
1st Subsequent Year (2016-17)	0.00	100,000.00	New	100,000.00	Not Met
2nd Subsequent Year (2017-18)	0.00	100,000.00	New	100,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)		0.00	0.0%	0.00	Not Met
1st Subsequent Year (2016-17)		0.00	0.0%	0.00	Not Met
2nd Subsequent Year (2017-18)		0.00	0.0%	0.00	Not 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. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Indefinite transfer of \$100k will be from the Kids Corner program (Fund 63.0) to the General Fund annually.

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

Explanation:
(required if NOT met)

n/a

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	General Fund	General Fund	108,790
Certificates of Participation		None		
General Obligation Bonds	37	Local Property Tax Assessments	Bond Interest and Redemption Fund	138,331,364
Supp Early Retirement Program	9	General Fund	General Fund	669,500
State School Building Loans		None		
Compensated Absences	n/a	General Fund	General Fund	1,422,001

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

QZAB	7	Building Fund (21.2 Fund)	Building (21.2 Fund)	3,264,693
Early Retirement Incentive	8	General Fund	General Fund	2,845,897
Claim Liability	n/a	Self-Insurance Fund	Self-Insurance Fund	1,584,970
Pension Liability - CalStrs	n/a	All Funds with applicable Salaries	All Funds with applicable Salaries	69,056,755
Pension Liability - CalPers	n/a	All Funds with applicable Salaries	All Funds with applicable Salaries	17,659,852
TOTAL:				234,943,822

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	123,378	123,378	0	0
Certificates of Participation				
General Obligation Bonds	5,750,000	5,795,000	6,265,000	5,310,000
Supp Early Retirement Program	129,000	96,500	83,000	83,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	361,509	374,533	388,208	402,567
Early Retirement Incentive	876,232	787,179	754,849	722,519
Claim Liability	798,823	798,823	798,823	798,823
Pension Liability - CalStrs	15,363,671	15,363,671	15,363,671	15,363,671
Pension Liability - CalPers	6,370,020	6,370,020	6,370,020	6,370,020
Total Annual Payments:	29,772,633	29,709,104	30,023,571	29,050,600
Has total annual payment increased over prior year (2014-15)?	No	No	Yes	No

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)

Due to GO Bond payments made.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

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
8,355,091.00	8,819,112.00
8,355,091.00	8,819,112.00

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 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
893,807.00	964,501.00
893,807.00	964,501.00
893,807.00	964,501.00

- 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)

448,358.00	560,042.00
448,358.00	560,042.00
448,358.00	560,042.00

- 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)

433,087.00	634,000.00
433,087.00	634,000.00
433,087.00	634,000.00

- d. Number of retirees receiving OPEB benefits
-
- Current Year (2015-16)
-
- 1st Subsequent Year (2016-17)
-
- 2nd Subsequent Year (2017-18)

193	193
193	193
193	193

4. Comments:

Increase amount contribute based on 14-15 premiums actually paid.

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)

Yes

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

Yes

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

Yes

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
a. Accrued liability for self-insurance programs	1,883,851.00	2,013,261.00
b. Unfunded liability for self-insurance programs	1,883,851.00	2,013,261.00

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)
- b. Amount contributed (funded) 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
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)	672,372.00	1,229,011.00
1st Subsequent Year (2016-17)	672,372.00	1,229,011.00
2nd Subsequent Year (2017-18)	672,372.00	1,229,011.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2015-16)	672,372.00	1,229,011.00
1st Subsequent Year (2016-17)	672,372.00	1,229,011.00
2nd Subsequent Year (2017-18)	672,372.00	1,229,011.00

4. Comments:

Increased for increase prior year claim amounts and new actuarial study dated 9-12-15.

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	587.7	588.2	577.7	568.7

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

568,527

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)
Yes	Yes	Yes
8,424,466	9,025,500	9,882,923
99.4%	99.4%	99.4%
3.0%	9.5%	9.5%

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?

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

No		
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--

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
373,605	373,605	373,605
0.8%	0.8%	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
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	493.1	494.8	494.8	494.8

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

221,152

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)
Yes	Yes	Yes
3,088,254	3,381,638	3,702,894
99.4%	99.4%	99.4%
3.0%	9.5%	9.5%

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

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

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

No		
----	--	--

--

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
136,573	136,573	136,573
0.8%	0.8%	0.8%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

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	126.5	125.5	125.5	125.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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)
0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,773,519	1,942,003	2,126,494
96.4%	96.4%	96.4%
3.0%	9.5%	9.5%

**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)
Yes	Yes	Yes
93,120	93,120	93,120
0.8%	0.8%	0.8%

**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)
No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

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?

No

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

No

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

Yes

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

Comments:
(optional)

New suprintendent as July 1, 2015.

End of School District First Interim Criteria and Standards Review

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First Interim
2015-16 Original Budget
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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12/2/2015 7:39:43 AM

19-64436-0000000

First Interim
2015-16 Projected Totals
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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PASSED

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PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

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PASSED

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CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.
PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.
PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.
PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)
PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)
PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.
PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.
PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.
PASSED

Checks Completed.