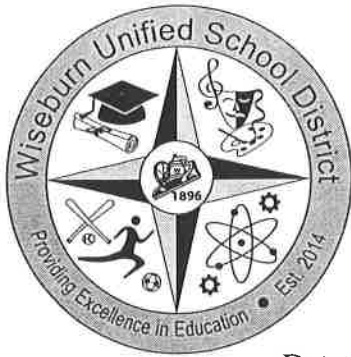


WISEBURN UNIFIED SCHOOL DISTRICT
19 - 76869

1st INTERIM
2015-2016

SUPERINTENDENT: TOM JOHNSTONE, Ed.D.
CHIEF BUSINESS OFFICIAL: DAVE WILSON



Wiseburn Unified School District

Tom Johnstone, Ed.D., Superintendent

Board of Trustees

Roger Bañuelos, President • Israel Mora, Clerk
Neil Goldman, Member • JoAnne Kaneda, Member • Nelson Martinez, Member

Date: December 10, 2015

To: Superintendent and Board of Trustees

From: Dave Wilson, Chief Business Official *dw*

Subject: Notes for 1st Interim Report (1st Interim Report Attached)

Executive Summary

The 2015-16 fiscal year is the third year in the State's implementation of the Local Control Funding Formula (LCFF). If you recall, when LCFF was originally introduced and signed into law, Governor Brown had a target date of 2020-21 to fully fund the implementation of LCFF. During the first year of LCFF (2013-14), the State closed the funding gap by 11.78%. In 2014-15, the Governor and Legislature further closed the gap by an additional 30.16%. The 2015-16 State Budget allocated additional revenues in order to close the funding Gap by an additional 51.52%. Wiseburn Unified is currently about 92% funded towards our "target" funding level.

The Governor's 2015-16 State Budget included \$6.1 billion to increase LCFF funding. As such, the Wiseburn Unified School District is receiving an increase in State funding per ADA by approximately \$664 or an additional ongoing \$1.67 million more than the prior year. It should be noted that the LCFF funding formula is determined by both Average Daily Attendance (ADA) as well as the number of socio-economic disadvantaged students, English Language Learners, and the number of Foster Youth the District serves. District staff closely monitors these figures and adjusts revenue projections as necessary.

General Information

The following information is provided as background for the 1st Interim Report and the Multi-Year projections for the 2016-17 and 2017-18 fiscal years. The County Office of Education provides guidelines regarding the State's projected future LCFF allocations (which include COLA adjustments) and other information which were used in developing the 1st Interim Report. It is important to note that Budgets, including the 1st Interim Report, are fluid documents. The Governor will present his 2016-17 State Budget in mid-January. His proposals will be reflected in the 2nd Interim Report in March and the District will operate within any new parameters set by the State.

For the 1st Interim Report, staff is projecting a decrease in P2 ADA of approximately 70 compared to the 2014-15 P2 ADA, which reflect the unanticipated decrease in 72 students compared to the 2014-15 enrollment figures. Current law allows for school districts to use the prior year ADA in the event of declining enrollment, which provides the District to be funded at the higher of the two year's ADA level.

Wiseburn Family of Schools

Pre-Schools – Wiseburn
Child Development Centers
Juan de Anza
Juan Cabrillo

Elementary Schools
Juan de Anza
Peter Burnett
Juan Cabrillo

Middle School
Richard Henry Dana

Da Vinci Charter Schools
Da Vinci Innovation
Academy (K-8)

Wiseburn High School,
Home of the Da Vinci
High Schools:
Da Vinci Communications
Da Vinci Design
Da Vinci Science

Da Vinci Chief Executive
Officer
Matt Wunder, Ed.D

Da Vinci Board of Trustees
Chet Pipkin, President
Don Brann, Vice President
Cheryl Cook, Member
Art Lofton, Member
Brian Meath, Member
Israel Mora, Member
Jennifer Morgan, Member

Wiseburn District Office
13530 Aviation Boulevard
Hawthorne, CA 90250

Phone: (310) 643-3025
Fax: (310) 643-7659
www.wiseburn.k12.ca.us

Da Vinci Office
Phone: (310) 725-5800
www.davincischools.org

The District will take advantage of this law, which allows for a “soft landing” in which the District can use the higher P2 ADA from the 2014-15 year as its “funded ADA”. If the District does not gain back some of the enrollment losses in the 2016-17 school year, the District could be facing a loss of significant LCFF funding.

Staff will continue to monitor enrollment and ADA trends as the District continues to implement a planned decrease in enrollment over the course of several years.

Revenues/ Expenditures

Revenues have been adjusted to reflect updated County Office of Education LCFF projections. Other sources of revenue have also been revised based on updated estimates. In addition, the District has included approximately \$180,000 in one time “Educator Effectiveness Grant” funds that was included as a last minute item in the Governor’s Budget. This grant must be fully expended by the close of the 2017-18 fiscal year. District staff plans to expend these one-time revenues on one-time professional development expenses.

In the current year, the District will receive approximately \$1.3 million in one-time revenues that the State is allocating in order to pay down prior mandate claims. The District is currently planning a multi-year budget for these funds so that the one-time funds will be spent wisely and have lasting long-term effects on the students we serve.

Expenditures are being adjusted to include the ongoing salary increase of 4.0%, as well as the one-time 2.0% increase, which will fall off the salary schedules at the conclusion of the 2015-16 fiscal year. Also reflected in the 1st Interim report is the projected increase to County Office of Education Special Education costs and the removal of the projected November 2015 election costs. All other expenditure projections have been revised based on updated estimates taken from current information (see Narrative – Budget Revisions” below).

Overall, the District is projecting a net increase to the ending fund balance of (revenues greater than expenditures) approximately \$1,778,000 (includes the \$1.4 million in one-time revenues). The projected ending fund balance is \$4,779,527, of which, \$3,155,828 or 12.2% (as compared to total expenditures) is designated for economic uncertainties. The reserve for economic uncertainties increases to 14.1% and 23.5% when the projected ending balances of Fund 17 and Fund 20 are included, respectively.

Reserves

The District is required to maintain a minimum Reserve for Economic Uncertainties of no less than 3.0%. The District is in compliance with this requirement and as such has reserves above the required 3.0% for economic uncertainties. The District closely monitors potential sources of revenue as well as the potential increase in expenditures (step and column, Special Education, and other inflationary costs). The 1st Interim Report shows that the District maintains the required 3.0% reserve for the current year as well as the two subsequent years.

Salary Settlements

Negotiations with the Wiseburn Faculty Association (WFA) have been completed, with a contract through June 30, 2016. All employees (including Management and Confidential) have successfully negotiated for an ongoing 4.0% salary increase and a 2.0% increase that will be removed from the salary schedule to end the 2015-16 fiscal year. The California School Employees Association Chapter #486 (CSEA) has also agreed to the ongoing salary increase of 4.0%, and one time 2.0% increase that will be removed from the salary schedule at the end of the current year, with a contract through June 30, 2016. Both bargaining units also agreed to an increase in the District paid Health and Welfare benefits by an additional \$500 per year, increasing the District’s annual contribution to \$5,500, per Full Time Employee. These settlements, along with increased costs for step and column, are reflected in the 1st Interim Report.

Budget Revisions

The 1st Interim Report has budget revisions that reflect staff estimates, as of the date of this report. These budget revisions are reflected in the last column of the 1st Interim Report and will, with Board approval, be used to adjust the Adopted Budget to the numbers presented in the 1st Interim Report (see “Narrative – Budget Revisions” below).

Narrative – Budget Revisions

Revenues

LCFF Sources	\$(48,616) – Decrease due to the July 1 budget estimated the LCFF Funding Gap closure to be 53.08%. The final State Budget provided only 51.52% as the LCFF Funding Gap closure rate
Federal Revenue	\$48,000 – Increase to reflect revised Title I funding allocation
Other State Revenue	\$(37,000) – Net of loss of some projected one time “Mandate Funding”, loss of projected administration fees generated from services provided to Da Vinci and an increase due to the new “Educator Effectiveness” grant
Other Local Revenue	\$1,628,970 – Increase to reflect revised Measure CL revenues and revised SW SELPA pass thru revenues (projected expenses for SW SELPA increased in kind)

Expenditures

Certificated Salaries	\$1,076,500 – Increase to reflect salary settlements, additional staffing (Executive Director Project Development), increased SW SELPA projected costs
Classified Salaries	\$114,855 – Increase to reflect salary settlements, increased SW SELPA projected costs
Employee Benefits	\$192,000 – Increase to reflect increase in costs due to salary settlements, additional staffing, increase in SW SELPA projected costs
Books/ Supplies	\$101,000 – Increase to reflect updated projections and increase in SW SELPA projected costs
Services/ Operating Costs	\$190,000 – Net of minor budget adjustments, removal of projected November 2015 election costs, and increase in SW SELPA projected costs
Other Outgo	\$32,500 – Increase to reflect projected increase to LACOE Special Education costs

Multi-Year Projection

Staff has budgeted for increased LCFF revenues in 2016-17 and 2017-18 based on County estimates. However, there is no statutory guaranteed increase in LCFF funding in any given year, therefore, per County guidance, the projected increase in LCFF revenues were “set aside” in the 2016-17 and 2017-18 ending balances as “assigned”.

It is projected that Federal revenues will remain flat in both subsequent years. Beginning in 2016-17, Other State Revenues were decreased to reflect the loss of the one-time “Mandate Funding” as well as the one time “Educator Effectiveness” grant that was received in 2015-16.

The District is projecting a modest increase to Measure CL revenues as well as additional rent for the use of the District's facilities.

Expenditures are being adjusted for estimated step/ column costs, the loss of 2.0% in salaries, inflationary costs (i.e. utilities) and Special Education costs. The District has also included the projected increase in District paid retirement contributions for both STRS and PERS. The employer paid STRS rate will increase by 1.85% each year, until topping out at 19.10% in 2020-21.

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 10, 2015

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dave Wilson

Telephone: 310-643-3025

Title: Chief Business Official

E-mail: dwilson@wiseburn.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

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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

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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?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8	Labor Agreement Budget Revisions	• 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	

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

19 76869 000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,186,616.00	19,186,616.00	4,192,153.82	19,138,000.00	(48,616.00)	-0.3%
2) Federal Revenue		8100-8299	719,500.00	719,500.00	70,972.69	767,500.00	48,000.00	6.7%
3) Other State Revenue		8300-8599	2,941,000.00	2,941,000.00	146,138.71	2,904,000.00	(37,000.00)	-1.3%
4) Other Local Revenue		8600-8799	3,168,030.00	3,168,030.00	1,970,590.55	4,797,000.00	1,628,970.00	51.4%
5) TOTAL, REVENUES			26,015,146.00	26,015,146.00	6,379,855.77	27,606,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,219,000.00	12,219,000.00	2,507,879.19	13,295,500.00	(1,076,500.00)	-8.8%
2) Classified Salaries		2000-2999	3,593,115.00	3,593,115.00	726,001.22	3,738,000.00	(144,885.00)	-4.0%
3) Employee Benefits		3000-3999	3,602,000.00	3,602,000.00	678,233.44	3,794,000.00	(192,000.00)	-5.3%
4) Books and Supplies		4000-4999	1,354,000.00	1,354,000.00	720,133.71	1,455,000.00	(101,000.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	2,506,000.00	2,506,000.00	959,596.23	2,696,000.00	(190,000.00)	-7.6%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	1,309.69	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	792,500.00	792,500.00	326.00	825,000.00	(32,500.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,091,615.00	24,091,615.00	5,593,479.48	25,828,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,923,531.00	1,923,531.00	786,376.29	1,778,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	20,000.00	100,000.00	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			100,000.00	100,000.00	20,000.00	100,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,023,531.00	2,023,531.00	806,376.29	1,878,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,901,526.67	2,901,526.67		2,901,526.67	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)			2,901,526.67	2,901,526.67		2,901,526.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,901,526.67	2,901,526.67		2,901,526.67		
2) Ending Balance, June 30 (E + F1e)			4,925,057.67	4,925,057.67		4,779,526.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	464,399.11	464,399.11		711,199.11		
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	885,000.00	885,000.00		885,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,548,158.56	3,548,158.56		3,155,827.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,797,359.00	13,797,359.00	3,737,407.00	12,939,862.00	(857,497.00)	-6.2%
Education Protection Account State Aid - Current Year		8012	3,101,932.00	3,101,932.00	868,774.00	3,475,095.00	373,163.00	12.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	34,975.00	34,975.00	0.00	34,975.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,282,058.00	2,282,058.00	0.00	2,962,161.00	680,103.00	29.8%
Unsecured Roll Taxes		8042	169,926.00	169,926.00	47,169.92	169,926.00	0.00	0.0%
Prior Years' Taxes		8043	238,951.00	238,951.00	24,566.01	238,951.00	0.00	0.0%
Supplemental Taxes		8044	88,513.00	88,513.00	5,285.40	88,513.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	179,000.00	8,549.61	179,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	17,000.00	17,000.00	401.88	17,000.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,559,716.00	20,559,716.00	4,692,153.82	20,755,485.00	195,769.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(1,373,100.00)	(1,373,100.00)	(500,000.00)	(1,617,485.00)	(244,385.00)	17.8%
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			19,186,616.00	19,186,616.00	4,192,153.82	19,138,000.00	(48,616.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	232,000.00	232,000.00	0.00	232,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	325,000.00	325,000.00	23,165.69	308,000.00	(17,000.00)	-5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	101,000.00	101,000.00	40,911.00	163,500.00	62,500.00	61.9%
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	31,000.00	31,000.00	0.00	32,000.00	1,000.00	3.2%

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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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	30,500.00	30,500.00	(8.00)	32,000.00	1,500.00	4.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	6,904.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			719,500.00	719,500.00	70,972.69	767,500.00	48,000.00	6.7%
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	893,000.00	893,000.00	132,871.00	842,000.00	(51,000.00)	-5.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,570,000.00	1,570,000.00	0.00	1,395,000.00	(175,000.00)	-11.1%
Lottery - Unrestricted and Instructional Materials		8560	413,000.00	413,000.00	10,739.30	413,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,000.00	65,000.00	2,528.41	254,000.00	189,000.00	290.8%
TOTAL, OTHER STATE REVENUE			2,941,000.00	2,941,000.00	146,138.71	2,904,000.00	(37,000.00)	-1.3%

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)
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	1,825,000.00	1,825,000.00	4,827.16	1,875,000.00	50,000.00	2.7%
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	210,000.00	210,000.00	180.00	210,000.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	294.84	40,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,093,030.00	1,093,030.00	1,965,288.55	2,672,000.00	1,578,970.00	144.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			3,168,030.00	3,168,030.00	1,970,590.55	4,797,000.00	1,628,970.00	51.4%
TOTAL, REVENUES			26,015,146.00	26,015,146.00	6,379,855.77	27,606,500.00	1,591,354.00	6.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,085,500.00	10,085,500.00	1,938,472.02	10,608,000.00	(522,500.00)	-5.2%
Certificated Pupil Support Salaries		1200	749,500.00	749,500.00	140,941.32	889,000.00	(139,500.00)	-18.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,270,500.00	1,270,500.00	349,605.84	1,383,500.00	(113,000.00)	-8.9%
Other Certificated Salaries		1900	113,500.00	113,500.00	78,860.01	415,000.00	(301,500.00)	-265.6%
TOTAL, CERTIFICATED SALARIES			12,219,000.00	12,219,000.00	2,507,879.19	13,295,500.00	(1,076,500.00)	-8.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,100,000.00	1,100,000.00	134,105.82	1,055,000.00	45,000.00	4.1%
Classified Support Salaries		2200	1,097,000.00	1,097,000.00	241,769.47	1,136,000.00	(39,000.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	56,500.00	56,500.00	73,924.65	171,000.00	(114,500.00)	-202.7%
Clerical, Technical and Office Salaries		2400	1,084,915.00	1,084,915.00	239,334.67	1,112,500.00	(27,585.00)	-2.5%
Other Classified Salaries		2900	254,700.00	254,700.00	36,866.61	263,500.00	(8,800.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			3,593,115.00	3,593,115.00	726,001.22	3,738,000.00	(144,885.00)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,240,000.00	1,240,000.00	270,446.01	1,399,000.00	(159,000.00)	-12.8%
PERS		3201-3202	291,500.00	291,500.00	63,817.40	291,500.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	438,000.00	438,000.00	94,841.33	452,000.00	(14,000.00)	-3.2%
Health and Welfare Benefits		3401-3402	910,000.00	910,000.00	95,453.13	950,000.00	(40,000.00)	-4.4%
Unemployment Insurance		3501-3502	8,700.00	8,700.00	1,627.84	8,700.00	0.00	0.0%
Workers' Compensation		3601-3602	248,000.00	248,000.00	32,703.26	225,000.00	23,000.00	9.3%
OPEB, Allocated		3701-3702	316,800.00	316,800.00	104,542.45	315,800.00	1,000.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	149,000.00	149,000.00	14,802.02	152,000.00	(3,000.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			3,602,000.00	3,602,000.00	678,233.44	3,794,000.00	(192,000.00)	-5.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,000.00	170,000.00	44,086.67	170,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,500.00	10,500.00	198.47	10,500.00	0.00	0.0%
Materials and Supplies		4300	658,500.00	658,500.00	223,055.84	759,500.00	(101,000.00)	-15.3%
Noncapitalized Equipment		4400	515,000.00	515,000.00	452,792.73	515,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,354,000.00	1,354,000.00	720,133.71	1,455,000.00	(101,000.00)	-7.5%
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	92,400.00	92,400.00	24,166.00	92,400.00	0.00	0.0%
Dues and Memberships		5300	25,000.00	25,000.00	14,218.73	25,000.00	0.00	0.0%
Insurance		5400-5450	120,000.00	120,000.00	148,575.00	124,500.00	(4,500.00)	-3.8%
Operations and Housekeeping Services		5500	644,500.00	644,500.00	215,925.80	641,500.00	3,000.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,000.00	291,000.00	104,458.99	293,000.00	(2,000.00)	-0.7%
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	1,237,100.00	1,237,100.00	443,781.68	1,423,600.00	(186,500.00)	-15.1%
Communications		5900	96,000.00	96,000.00	8,470.03	96,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,506,000.00	2,506,000.00	959,596.23	2,696,000.00	(190,000.00)	-7.6%

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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	1,309.69	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	1,309.69	25,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	792,500.00	792,500.00	326.00	825,000.00	(32,500.00)	-4.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			792,500.00	792,500.00	326.00	825,000.00	(32,500.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,091,615.00	24,091,615.00	5,593,479.48	25,828,500.00	(1,736,885.00)	-7.2%

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		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)
Description	Resource Codes							
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	100,000.00	100,000.00	20,000.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	20,000.00	100,000.00	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	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)			100,000.00	100,000.00	20,000.00	100,000.00	0.00	0.0%

2015-16 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,186,616.00	19,186,616.00	4,192,153.82	19,138,000.00	(48,616.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	6,904.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,899,000.00	1,899,000.00	6,906.25	1,724,500.00	(174,500.00)	-9.2%
4) Other Local Revenue		8600-8799	3,168,030.00	3,168,030.00	1,969,590.55	4,797,000.00	1,628,970.00	51.4%
5) TOTAL, REVENUES			24,253,646.00	24,253,646.00	6,175,554.62	25,659,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,493,732.38	9,493,732.38	2,030,499.72	10,476,832.38	(983,100.00)	-10.4%
2) Classified Salaries		2000-2999	2,131,135.00	2,131,135.00	479,356.28	2,314,520.00	(183,385.00)	-8.6%
3) Employee Benefits		3000-3999	3,196,060.00	3,196,060.00	552,198.99	3,388,060.00	(192,000.00)	-6.0%
4) Books and Supplies		4000-4999	1,114,500.00	1,114,500.00	664,361.07	1,215,500.00	(101,000.00)	-9.1%
5) Services and Other Operating Expenditures		5000-5999	1,764,663.82	1,764,663.82	837,579.10	1,727,663.82	37,000.00	2.1%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	1,309.69	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	326.00	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			17,725,091.20	17,725,091.20	4,565,630.85	19,147,576.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,528,554.80	6,528,554.80	1,609,923.77	6,511,923.80		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	20,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,706,223.80)	(4,706,223.80)	0.00	(5,081,923.80)	(375,700.00)	8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,606,223.80)	(4,606,223.80)	20,000.00	(4,981,923.80)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,922,331.00	1,922,331.00	1,629,923.77	1,530,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,538,327.56	2,538,327.56		2,538,327.56	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)			2,538,327.56	2,538,327.56		2,538,327.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,538,327.56	2,538,327.56		2,538,327.56		
2) Ending Balance, June 30 (E + F1e)			4,460,658.56	4,460,658.56		4,068,327.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	885,000.00	885,000.00		885,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,548,158.56	3,548,158.56		3,155,827.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,797,359.00	13,797,359.00	3,737,407.00	12,939,862.00	(857,497.00)	-6.2%
Education Protection Account State Aid - Current Year		8012	3,101,932.00	3,101,932.00	868,774.00	3,475,095.00	373,163.00	12.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	34,975.00	34,975.00	0.00	34,975.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,282,058.00	2,282,058.00	0.00	2,962,161.00	680,103.00	29.8%
Unsecured Roll Taxes		8042	169,926.00	169,926.00	47,169.92	169,926.00	0.00	0.0%
Prior Years' Taxes		8043	238,951.00	238,951.00	24,566.01	238,951.00	0.00	0.0%
Supplemental Taxes		8044	88,513.00	88,513.00	5,285.40	88,513.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	179,000.00	8,549.61	179,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	17,000.00	17,000.00	401.88	17,000.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,559,716.00	20,559,716.00	4,692,153.82	20,755,485.00	195,769.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,373,100.00)	(1,373,100.00)	(500,000.00)	(1,617,485.00)	(244,385.00)	17.8%
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			19,186,616.00	19,186,616.00	4,192,153.82	19,138,000.00	(48,616.00)	-0.3%
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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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	6,904.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	6,904.00	0.00	0.00	0.0%
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	1,570,000.00	1,570,000.00	0.00	1,395,000.00	(175,000.00)	-11.1%
Lottery - Unrestricted and Instructional Materials		8560	326,000.00	326,000.00	4,377.84	326,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,000.00	3,000.00	2,528.41	3,500.00	500.00	16.7%
TOTAL, OTHER STATE REVENUE			1,899,000.00	1,899,000.00	6,906.25	1,724,500.00	(174,500.00)	-9.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
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	1,825,000.00	1,825,000.00	4,827.16	1,875,000.00	50,000.00	2.7%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	210,000.00	210,000.00	180.00	210,000.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	294.84	40,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,093,030.00	1,093,030.00	1,964,288.55	2,672,000.00	1,578,970.00	144.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,168,030.00	3,168,030.00	1,969,590.55	4,797,000.00	1,628,970.00	51.4%
TOTAL, REVENUES			24,253,646.00	24,253,646.00	6,175,554.62	25,659,500.00	1,405,854.00	5.8%

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)
Certificated Teachers' Salaries		1100	8,183,747.38	8,183,747.38	1,606,727.82	8,668,332.38	(484,585.00)	-5.9%
Certificated Pupil Support Salaries		1200	188,500.00	188,500.00	31,268.07	202,000.00	(13,500.00)	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,063,483.00	1,063,483.00	313,643.82	1,191,500.00	(128,017.00)	-12.0%
Other Certificated Salaries		1900	58,002.00	58,002.00	78,860.01	415,000.00	(356,998.00)	-615.5%
TOTAL, CERTIFICATED SALARIES			9,493,732.38	9,493,732.38	2,030,499.72	10,476,832.38	(983,100.00)	-10.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	114,671.00	114,671.00	28,933.10	113,171.00	1,500.00	1.3%
Classified Support Salaries		2200	802,598.00	802,598.00	168,137.18	841,598.00	(39,000.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	46,161.48	114,500.00	(114,500.00)	New
Clerical, Technical and Office Salaries		2400	1,045,166.00	1,045,166.00	224,040.99	1,072,751.00	(27,585.00)	-2.6%
Other Classified Salaries		2900	168,700.00	168,700.00	12,083.53	172,500.00	(3,800.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			2,131,135.00	2,131,135.00	479,356.28	2,314,520.00	(183,385.00)	-8.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,032,000.00	1,032,000.00	218,871.12	1,191,000.00	(159,000.00)	-15.4%
PERS		3201-3202	257,500.00	257,500.00	45,917.76	257,500.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	411,000.00	411,000.00	68,014.28	425,000.00	(14,000.00)	-3.4%
Health and Welfare Benefits		3401-3402	830,800.00	830,800.00	75,701.09	870,800.00	(40,000.00)	-4.8%
Unemployment Insurance		3501-3502	6,960.00	6,960.00	1,260.16	6,960.00	0.00	0.0%
Workers' Compensation		3601-3602	216,000.00	216,000.00	25,403.68	193,000.00	23,000.00	10.6%
OPEB, Allocated		3701-3702	316,800.00	316,800.00	104,542.45	315,800.00	1,000.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,000.00	125,000.00	12,488.45	128,000.00	(3,000.00)	-2.4%
TOTAL, EMPLOYEE BENEFITS			3,196,060.00	3,196,060.00	552,198.99	3,388,060.00	(192,000.00)	-6.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	135,000.00	135,000.00	44,086.67	135,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	198.47	10,000.00	0.00	0.0%
Materials and Supplies		4300	481,500.00	481,500.00	168,986.29	582,500.00	(101,000.00)	-21.0%
Noncapitalized Equipment		4400	488,000.00	488,000.00	451,089.64	488,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,114,500.00	1,114,500.00	664,361.07	1,215,500.00	(101,000.00)	-9.1%
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	72,617.00	72,617.00	8,232.18	71,617.00	1,000.00	1.4%
Dues and Memberships		5300	25,000.00	25,000.00	14,218.73	25,000.00	0.00	0.0%
Insurance		5400-5450	120,000.00	120,000.00	148,575.00	124,500.00	(4,500.00)	-3.8%
Operations and Housekeeping Services		5500	644,500.00	644,500.00	215,925.80	641,500.00	3,000.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,700.00	280,700.00	102,308.95	282,700.00	(2,000.00)	-0.7%
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	525,846.82	525,846.82	339,848.41	486,346.82	39,500.00	7.5%
Communications		5900	96,000.00	96,000.00	8,470.03	96,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,764,663.82	1,764,663.82	837,579.10	1,727,663.82	37,000.00	2.1%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,309.69	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	1,309.69	25,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	326.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	326.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,725,091.20	17,725,091.20	4,565,630.85	19,147,576.20	(1,422,485.00)	-8.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	100,000.00	100,000.00	20,000.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	20,000.00	100,000.00	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	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	(4,706,223.80)	(4,706,223.80)	0.00	(5,081,923.80)	(375,700.00)	8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,706,223.80)	(4,706,223.80)	0.00	(5,081,923.80)	(375,700.00)	8.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,606,223.80)	(4,606,223.80)	20,000.00	(4,981,923.80)	(375,700.00)	8.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	719,500.00	719,500.00	64,068.69	767,500.00	48,000.00	6.7%
3) Other State Revenue		8300-8599	1,042,000.00	1,042,000.00	139,232.46	1,179,500.00	137,500.00	13.2%
4) Other Local Revenue		8600-8799	0.00	0.00	1,000.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,761,500.00	1,761,500.00	204,301.15	1,947,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,725,267.62	2,725,267.62	477,379.47	2,818,667.62	(93,400.00)	-3.4%
2) Classified Salaries		2000-2999	1,461,980.00	1,461,980.00	246,644.94	1,423,480.00	38,500.00	2.6%
3) Employee Benefits		3000-3999	405,940.00	405,940.00	126,034.45	405,940.00	0.00	0.0%
4) Books and Supplies		4000-4999	239,500.00	239,500.00	55,772.64	239,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	741,336.18	741,336.18	122,017.13	968,336.18	(227,000.00)	-30.6%
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	792,500.00	792,500.00	0.00	825,000.00	(32,500.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,366,523.80	6,366,523.80	1,027,848.63	6,680,923.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,605,023.80)	(4,605,023.80)	(823,547.48)	(4,733,923.80)		
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	4,706,223.80	4,706,223.80	0.00	5,081,923.80	375,700.00	8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,706,223.80	4,706,223.80	0.00	5,081,923.80		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,200.00	101,200.00	(823,547.48)	348,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	363,199.11	363,199.11		363,199.11	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)			363,199.11	363,199.11		363,199.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,199.11	363,199.11		363,199.11		
2) Ending Balance, June 30 (E + F1e)			464,399.11	464,399.11		711,199.11		
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	464,399.11	464,399.11		711,199.11		
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	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 (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	232,000.00	232,000.00	0.00	232,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	325,000.00	325,000.00	23,165.69	308,000.00	(17,000.00)	-5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	101,000.00	101,000.00	40,911.00	163,500.00	62,500.00	61.9%
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	31,000.00	31,000.00	0.00	32,000.00	1,000.00	3.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	30,500.00	30,500.00	(8.00)	32,000.00	1,500.00	4.9%
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%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			719,500.00	719,500.00	64,068.69	767,500.00	48,000.00	6.7%
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	893,000.00	893,000.00	132,871.00	842,000.00	(51,000.00)	-5.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,000.00	87,000.00	6,361.46	87,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,000.00	62,000.00	0.00	250,500.00	188,500.00	304.0%
TOTAL, OTHER STATE REVENUE			1,042,000.00	1,042,000.00	139,232.46	1,179,500.00	137,500.00	13.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
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	0.00	0.00	1,000.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	1,000.00	0.00	0.00	0.0%
TOTAL, REVENUES			1,761,500.00	1,761,500.00	204,301.15	1,947,000.00	185,500.00	10.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,901,752.62	1,901,752.62	331,744.20	1,939,667.62	(37,915.00)	-2.0%
Certificated Pupil Support Salaries		1200	561,000.00	561,000.00	109,673.25	687,000.00	(126,000.00)	-22.5%
Certificated Supervisors' and Administrators' Salaries		1300	207,017.00	207,017.00	35,962.02	192,000.00	15,017.00	7.3%
Other Certificated Salaries		1900	55,498.00	55,498.00	0.00	0.00	55,498.00	100.0%
TOTAL, CERTIFICATED SALARIES			2,725,267.62	2,725,267.62	477,379.47	2,818,667.62	(93,400.00)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	985,329.00	985,329.00	105,172.72	941,829.00	43,500.00	4.4%
Classified Support Salaries		2200	294,402.00	294,402.00	73,632.29	294,402.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	56,500.00	56,500.00	27,763.17	56,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,749.00	39,749.00	15,293.68	39,749.00	0.00	0.0%
Other Classified Salaries		2900	86,000.00	86,000.00	24,783.08	91,000.00	(5,000.00)	-5.8%
TOTAL, CLASSIFIED SALARIES			1,461,980.00	1,461,980.00	246,644.94	1,423,480.00	38,500.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	208,000.00	208,000.00	51,574.89	208,000.00	0.00	0.0%
PERS		3201-3202	34,000.00	34,000.00	17,899.64	34,000.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,000.00	27,000.00	26,827.05	27,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	79,200.00	79,200.00	19,752.04	79,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,740.00	1,740.00	367.68	1,740.00	0.00	0.0%
Workers' Compensation		3601-3602	32,000.00	32,000.00	7,299.58	32,000.00	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	24,000.00	24,000.00	2,313.57	24,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			405,940.00	405,940.00	126,034.45	405,940.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.00	500.00	0.00	0.0%
Materials and Supplies		4300	177,000.00	177,000.00	54,069.55	177,000.00	0.00	0.0%
Noncapitalized Equipment		4400	27,000.00	27,000.00	1,703.09	27,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,500.00	239,500.00	55,772.64	239,500.00	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	19,783.00	19,783.00	15,933.82	20,783.00	(1,000.00)	-5.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	2,150.04	10,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	711,253.18	711,253.18	103,933.27	937,253.18	(226,000.00)	-31.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			741,336.18	741,336.18	122,017.13	968,336.18	(227,000.00)	-30.6%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	792,500.00	792,500.00	0.00	825,000.00	(32,500.00)	-4.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			792,500.00	792,500.00	0.00	825,000.00	(32,500.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,366,523.80	6,366,523.80	1,027,848.63	6,680,923.80	(314,400.00)	-4.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	4,706,223.80	4,706,223.80	0.00	5,081,923.80	375,700.00	8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,706,223.80	4,706,223.80	0.00	5,081,923.80	375,700.00	8.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,706,223.80	4,706,223.80	0.00	5,081,923.80	(375,700.00)	8.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	2,508.41	2,508.41	2,438.37	2,508.41	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,508.41	2,508.41	2,438.37	2,508.41	0.00	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	5.42	5.42	5.42	5.42	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.42	5.42	5.42	5.42	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,513.83	2,513.83	2,443.79	2,513.83	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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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	19,138,000.00	0.89%	19,308,085.00	1.83%	19,660,910.00
2. Federal Revenues	8100-8299	767,500.00	0.00%	767,500.00	0.00%	767,500.00
3. Other State Revenues	8300-8599	2,904,000.00	-52.03%	1,393,000.00	0.00%	1,393,000.00
4. Other Local Revenues	8600-8799	4,797,000.00	0.52%	4,822,000.00	0.52%	4,847,000.00
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)		27,706,500.00	-4.75%	26,390,585.00	1.43%	26,768,410.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,295,500.00		13,180,500.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(265,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,295,500.00	-0.86%	13,180,500.00	1.14%	13,330,500.00
2. Classified Salaries						
a. Base Salaries				3,738,000.00		3,712,000.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(46,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,738,000.00	-0.70%	3,712,000.00	0.54%	3,732,000.00
3. Employee Benefits	3000-3999	3,794,000.00	5.27%	3,994,000.00	5.01%	4,194,000.00
4. Books and Supplies	4000-4999	1,455,000.00	2.41%	1,490,000.00	2.35%	1,525,000.00
5. Services and Other Operating Expenditures	5000-5999	2,696,000.00	-10.24%	2,420,000.00	1.45%	2,455,000.00
6. Capital Outlay	6000-6999	25,000.00	-40.00%	15,000.00	-33.33%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	825,000.00	3.03%	850,000.00	0.00%	850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		25,828,500.00	-0.65%	25,661,500.00	1.70%	26,096,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,878,000.00		729,085.00		671,910.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,901,526.67		4,779,526.67		5,508,611.67
2. Ending Fund Balance (Sum lines C and D1)		4,779,526.67		5,508,611.67		6,180,521.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	711,199.11		911,199.11		1,111,199.11
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	885,000.00		1,087,500.00		1,658,500.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,155,827.56		3,482,412.56		3,383,322.56
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,779,526.67		5,508,611.67		6,180,521.67
(Line D3f must agree with line D2)		4,779,526.67		5,508,611.67		6,180,521.67

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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	3,155,827.56		3,482,412.56		3,383,322.56
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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	493,793.34		495,000.00		497,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,649,620.90		3,977,412.56		3,880,322.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.13%		15.50%		14.87%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		2,443.79		2,438.37		2,408.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,828,500.00		25,661,500.00		26,096,500.00
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)		25,828,500.00		25,661,500.00		26,096,500.00
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)		774,855.00		769,845.00		782,895.00
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)		774,855.00		769,845.00		782,895.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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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	19,138,000.00	0.89%	19,308,085.00	1.83%	19,660,910.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,724,500.00	-76.69%	402,000.00	0.00%	402,000.00
4. Other Local Revenues	8600-8799	4,797,000.00	0.52%	4,822,000.00	0.52%	4,847,000.00
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	(5,081,923.80)	-3.09%	(4,924,647.62)	0.20%	(4,934,647.62)
6. Total (Sum lines A1 thru A5c)		20,677,576.20	-4.69%	19,707,437.38	1.87%	20,075,262.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,476,832.38		10,361,832.38
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(265,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,476,832.38	-1.10%	10,361,832.38	1.45%	10,511,832.38
2. Classified Salaries						
a. Base Salaries				2,314,520.00		2,288,520.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(46,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,314,520.00	-1.12%	2,288,520.00	0.87%	2,308,520.00
3. Employee Benefits	3000-3999	3,388,060.00	5.90%	3,588,000.00	5.57%	3,788,000.00
4. Books and Supplies	4000-4999	1,215,500.00	2.84%	1,250,000.00	2.80%	1,285,000.00
5. Services and Other Operating Expenditures	5000-5999	1,727,663.82	-3.05%	1,675,000.00	1.49%	1,700,000.00
6. Capital Outlay	6000-6999	25,000.00	-40.00%	15,000.00	-33.33%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		19,147,576.20	0.16%	19,178,352.38	2.22%	19,603,352.38
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,530,000.00		529,085.00		471,910.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,538,327.56		4,068,327.56		4,597,412.56
2. Ending Fund Balance (Sum lines C and D1)		4,068,327.56		4,597,412.56		5,069,322.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	885,000.00		1,087,500.00		1,658,500.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,155,827.56		3,482,412.56		3,383,322.56
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,068,327.56		4,597,412.56		5,069,322.56

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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	3,155,827.56		3,482,412.56		3,383,322.56
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	493,793.34		495,000.00		497,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,649,620.90		3,977,412.56		3,880,322.56

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.

The 2015-16 labor agreements provided a 6% increase to salaries in the 15-16 school year; 4% is on-going while 2% is removed from the salary schedule in 2016-17. The adjustments are the 2% reduction to certificated and classified 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	767,500.00	0.00%	767,500.00	0.00%	767,500.00
3. Other State Revenues	8300-8599	1,179,500.00	-15.98%	991,000.00	0.00%	991,000.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
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	5,081,923.80	-3.09%	4,924,647.62	0.20%	4,934,647.62
6. Total (Sum lines A1 thru A5c)		7,028,923.80	-4.92%	6,683,147.62	0.15%	6,693,147.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,818,667.62		2,818,667.62
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,818,667.62	0.00%	2,818,667.62	0.00%	2,818,667.62
2. Classified Salaries						
a. Base Salaries				1,423,480.00		1,423,480.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,423,480.00	0.00%	1,423,480.00	0.00%	1,423,480.00
3. Employee Benefits	3000-3999	405,940.00	0.01%	406,000.00	0.00%	406,000.00
4. Books and Supplies	4000-4999	239,500.00	0.21%	240,000.00	0.00%	240,000.00
5. Services and Other Operating Expenditures	5000-5999	968,336.18	-23.06%	745,000.00	1.34%	755,000.00
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	825,000.00	3.03%	850,000.00	0.00%	850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		6,680,923.80	-2.96%	6,483,147.62	0.15%	6,493,147.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		348,000.00		200,000.00		200,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		363,199.11		711,199.11		911,199.11
2. Ending Fund Balance (Sum lines C and D1)		711,199.11		911,199.11		1,111,199.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	711,199.11		911,199.11		1,111,199.11
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		711,199.11		911,199.11		1,111,199.11
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
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.

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2015-16 1st Interim Report
Cash Flow Projections
for 2015-16

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
A. BEGINNING CASH		9110	4,877,461	5,037,136	5,130,224	5,204,699	4,468,193	3,048,125
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	8020-8079		(296)	58,593	33,886	(6,210)	(66,830)	1,151,748
Principal Apportionment	8010-8019		664,724	664,724	2,080,231	1,196,502	1,241,762	1,241,762
Miscellaneous Funds	8080-8099			(500,000)				(280,000)
Federal Revenue	8100-8299			23,166	6,896	40,911		62,000
Other State Revenue	8300-8599		1,856	36,891	34,966	74,282	500,000	250,000
Other Local Revenue	8600-8799			1,579,905	(2,700)	391,530	375,000	450,000
Interfund Transfers In	8910-8929				10,000	10,000	10,000	10,000
All Other Financing Sources	8930-8979							
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			666,284	1,863,279	2,163,279	1,707,015	2,059,932	2,885,510
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		-	191,852	1,067,565	1,248,462	1,282,750	1,282,750
Classified Salaries	2000-2999		-	173,540	193,055	359,406	345,925	345,925
Employee Benefits	3000-3999		35,936	81,538	204,050	356,709	356,325	356,325
Books and Supplies	4000-4999		26,116	146,700	436,139	111,178	75,000	120,000
Services	5000-5999		68,071	266,669	283,694	341,164	225,000	335,000
Capital Outlay	6000-6599				1,310			
Other Outgo	7000-7499		58	58	105	105		
Interfund Transfers Out	7600-7629							
All Other Financing Uses	7630-7699							
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			130,181	860,357	2,185,918	2,417,024	2,285,000	2,440,000
D. BALANCE SHEET TRANSACTIONS								
Accounts Receivable	9200		1,681,389	893,000	138,042	96,054	(1,010,000)	2,060,000
Accounts Payable	9500		2,057,817	1,802,834	40,928	122,551	185,000	2,030,000
TOTAL BALANCE SHEET TRANSACTIONS			(376,428)	(909,834)	97,114	(26,497)	(1,195,000)	30,000
E. NET INCREASE/DECREASE (B - C + D)								
			159,675	93,088	74,475	(736,506)	(1,420,068)	475,510
F. ENDING CASH (A + E)			5,037,136	5,130,224	5,204,699	4,468,193	3,048,125	3,523,635
G. ENDING CASH, PLUS ACCRUALS								

Actuals through October

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Actuals through October

2015-16 1st Interim Report
Cash Flow Projections
for 2016-17

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
A. BEGINNING CASH		9110	4,350,105	5,081,929	5,739,046	5,024,576	4,327,255	2,916,873
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	8020-8079		(296)	58,593	33,886	(6,210)	(66,830)	1,151,748
Principal Apportionment	8010-8019		822,120	822,120	1,399,815	1,399,815	1,399,815	1,399,815
Miscellaneous Funds	8080-8099			(500,000)				(380,000)
Federal Revenue	8100-8299			23,166	6,896	40,911		62,000
Other State Revenue	8300-8599			60,000	5,000	150,000	250,000	125,000
Other Local Revenue	8600-8799			1,579,905	(2,700)	391,530	370,000	450,000
Interfund Transfers In	8910-8929							
All Other Financing Sources	8930-8979				10,000	10,000	10,000	10,000
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			821,824	2,043,784	1,452,897	1,986,046	1,962,985	2,818,563
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		-	215,000	1,015,000	1,381,000	1,381,000	1,381,000
Classified Salaries	2000-2999		-	186,667	327,967	327,967	327,967	327,967
Employee Benefits	3000-3999		45,000	90,000	359,400	359,400	359,400	359,400
Books and Supplies	4000-4999		55,000	50,000	200,000	360,000	85,000	130,000
Services	5000-5999		175,000	800,000	275,000	220,000	25,000	195,000
Capital Outlay	6000-6599					5,000		
Other Outgo	7000-7499							212,500
Interfund Transfers Out	7600-7629							
All Other Financing Uses	7630-7699							
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			275,000	1,341,667	2,177,367	2,653,367	2,178,367	2,605,867
D. BALANCE SHEET TRANSACTIONS								
Accounts Receivable	9200		300,000	425,000	55,000	125,000	(1,010,000)	2,060,000
Accounts Payable	9500		115,000	470,000	45,000	155,000	185,000	2,030,000
TOTAL BALANCE SHEET TRANSACTIONS			185,000	(45,000)	10,000	(30,000)	(1,195,000)	30,000
E. NET INCREASE/DECREASE								
(B - C + D)			731,824	657,117	(714,470)	(697,321)	(1,410,382)	242,696
F. ENDING CASH (A + E)			5,081,929	5,739,046	5,024,576	4,327,255	2,916,873	3,159,569
G. ENDING CASH, PLUS ACCRUALS								

2015-16 1st Interim Report
Cash Flow Projections
for 2016-17

District Name: Wiseburn Unified		2016						Jul 16-Jun 17	
	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH									
	9110	3,159,599	3,814,104	3,153,959	3,179,301	3,197,154	3,686,562		
B. RECEIPTS									
Revenue Limit Sources									
	8020-8079	967,754	169,074	117,561	725,072	645,127	540,000	-	4,335,479
	8010-8019	1,633,148	1,633,148	1,633,148	1,633,148	1,633,148	1,633,148		17,042,388
	8080-8099	(428,000)			(600,000)		(100,000)	(62,000)	(2,070,000)
	8100-8299	50,000	15,000	80,000	80,000	95,000	130,000	185,000	767,973
	8300-8599	260,000	53,000	210,000	60,000	125,000	30,000	65,000	1,393,000
	8600-8799	450,000	450,000	250,000	270,000	364,000	250,000		4,822,735
	8910-8929								-
	8930-8979	10,000	10,000	10,000	10,000	10,000	10,000		100,000.00
	Other Receipts/Non-Revenue								-
	TOTAL RECEIPTS	2,942,902	2,330,222	2,300,709	2,178,220	2,872,275	2,493,148	188,000	26,391,575
C. DISBURSEMENTS									
	1000-1999	1,381,000	1,183,000	1,183,000	1,183,000	1,183,000	1,183,000	511,000	13,180,000
	2000-2999	327,967	327,967	327,967	327,967	327,967	327,967	246,667	3,713,004
	3000-3999	359,400	359,400	359,400	359,400	359,400	359,400	265,000	3,994,000
	4000-4999	75,000	115,000	110,000	105,000	107,000	57,000	40,000	1,489,000
	5000-5999	115,000	145,000	110,000	200,000	35,000	50,000	75,000	2,420,000
	6000-6599				10,000.00				15,000
	7000-7499			212,500		212,500		212,500	850,000
	7600-7629								-
	7630-7699								-
	Other Outlay								-
	Interfund Transfers Out								-
	All Other Financing Uses								-
	Other Disbursements/								-
	Non Expenditures								-
	TOTAL DISBURSEMENTS	2,258,367	2,130,367	2,302,867	2,185,367	2,224,867	1,977,367	1,350,167	25,661,004
D. BALANCE SHEET TRANSACTIONS									
	9200	23,000	60,000	2,500	2,000	(3,000)	135,000		2,174,500
	9500	53,000	920,000	(25,000)	(23,000)	155,000	266,000		4,346,000
	TOTAL BALANCE SHEET TRANSACTIONS	(30,000)	(860,000)	27,500	25,000	(158,000)	(131,000)	-	(2,171,500)
E. NET INCREASE/DECREASE (B - C + D)									
		654,535	(660,145)	25,342	17,853	489,408	384,781	(1,162,167)	(1,440,929)
F. ENDING CASH (A + E)									
		3,814,104	3,153,959	3,179,301	3,197,154	3,686,562	4,071,343		
G. ENDING CASH, PLUS ACCRUALS									
									2,909,176

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)	2,513.83	2,513.93	0.0%	Met
1st Subsequent Year (2016-17)	2,506.30	2,446.11	-2.4%	Not Met
2nd Subsequent Year (2017-18)	2,478.20	2,416.07	-2.5%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

In 2015-16, the District experienced an unanticipated decline in enrollment of approximately 50 students. The standard is met in 2015-16 due to the fact that the district can use prior year (2014-15) ADA as "funded ADA". In 2016-17, and 2017-18, standard is not met because the prior year funded ADA is less than originally anticipated. In other words, the District is protected from declining enrollment in the current year but is affected in the subsequent years if the District can't bring enrollment back up.

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)	2,572	2,510	-2.4%	Not Met
1st Subsequent Year (2016-17)	2,543	2,479	-2.5%	Not Met
2nd Subsequent Year (2017-18)	2,515	2,454	-2.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The standard above is not met due to the fact the District experienced an unanticipated decline in enrollment in 2015-16. We have updated our Multi-Year projections and are budgeting conservatively for lower enrollment in the subsequent years than what was projected at the July 1 Budget.

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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.

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals		
	(Form A, Lines 3, 6, and 26)		
	(Form A, Lines A6 and C4)		
	(Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	0		0.0%
Second Prior Year (2013-14)	0		0.0%
First Prior Year (2014-15)	2,514	2,582	97.4%
	Historical Average Ratio:		32.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			33.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	2,444	2,510	97.4%	Not Met
1st Subsequent Year (2016-17)	2,408	2,479	97.1%	Not Met
2nd Subsequent Year (2017-18)	2,384	2,454	97.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The above standard is not met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There are no prior year history to compare the P2 to enrollment ratio. The above calculation only includes the 2014-15 fiscal year as the historical basis, therefore making the District's standard 33.0%, a grossly understated ratio.

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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:

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)	20,559,716.00	20,755,485.00	1.0%	Met
1st Subsequent Year (2016-17)	21,204,749.00	20,953,187.00	-1.2%	Met
2nd Subsequent Year (2017-18)	21,610,385.00	21,318,397.00	-1.4%	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)

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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)	0.00		0.0%
Second Prior Year (2013-14)	0.00		0.0%
First Prior Year (2014-15)	14,056,855.37	17,435,791.09	80.6%
	Historical Average Ratio:		26.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	23.9% to 29.9%	23.9% to 29.9%	23.9% to 29.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	16,179,412.38	19,147,576.20	84.5%	Not Met
1st Subsequent Year (2016-17)	16,238,352.38	19,178,352.38	84.7%	Not Met
2nd Subsequent Year (2017-18)	16,608,352.38	19,603,352.38	84.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The above standard is not met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There are no prior year history to compare the P2 to enrollment ratio. The above calculation only includes the 2014-15 fiscal year as the historical basis, therefore making the District's standard 26.9%, a grossly understated ratio.

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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)	719,500.00	767,500.00	6.7%	Yes
1st Subsequent Year (2016-17)	719,500.00	767,500.00	6.7%	Yes
2nd Subsequent Year (2017-18)	719,500.00	767,500.00	6.7%	Yes

Explanation:
(required if Yes)

In 2015-16, the District's Title I entitlement came in higher than prior years and higher than budgeted at July 1. The District used the new entitlement as the projected revenues in the subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	2,941,000.00	2,904,000.00	-1.3%	No
1st Subsequent Year (2016-17)	1,441,000.00	1,393,000.00	-3.3%	No
2nd Subsequent Year (2017-18)	1,441,000.00	1,393,000.00	-3.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	3,168,030.00	4,797,000.00	51.4%	Yes
1st Subsequent Year (2016-17)	3,218,030.00	4,822,000.00	49.8%	Yes
2nd Subsequent Year (2017-18)	3,268,030.00	4,847,000.00	48.3%	Yes

Explanation:
(required if Yes)

The standard for Other Local Revenue is not met due to at the the July 1 Budget, we excluded the majority of the SELPA revenues (the District is the secondary AU and handles a large portion of the SELPAs transactions). In the past, the District would abate the expenses from object codes 4000-6999 with revenues the SELPA received. After the July 1 Budget was adopted, the SELPA finance chair requested the District to not abate expenses, as this would be more transparent to the other member districts. At 1st Interim, the District is including all SELPA related revenues and expenses.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	1,354,000.00	1,455,000.00	7.5%	Yes
1st Subsequent Year (2016-17)	1,390,500.00	1,490,000.00	7.2%	Yes
2nd Subsequent Year (2017-18)	1,405,000.00	1,525,000.00	8.5%	Yes

Explanation:
(required if Yes)

The standard for Other Local Revenue is not met due to at the the July 1 Budget, we excluded the majority of the SELPA expenditures (the District is the secondary AU and handles a large portion of the SELPAs transactions). In the past, the District would abate the expenses from object codes 4000-6999 with revenues the SELPA received. After the July 1 Budget was adopted, the SELPA finance chair requested the District to not abate expenses, as this would be more transparent to the other member districts. At 1st Interim, the District is including all SELPA related revenues and expenses.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	2,506,000.00	2,696,000.00	7.6%	Yes
1st Subsequent Year (2016-17)	2,455,000.00	2,420,000.00	-1.4%	No
2nd Subsequent Year (2017-18)	2,480,000.00	2,455,000.00	-1.0%	No

Explanation:
(required if Yes)

The standard for Other Local Revenue is not met due to at the the July 1 Budget, we excluded the majority of the SELPA expenditures (the District is the secondary AU and handles a large portion of the SELPAs transactions). In the past, the District would abate the expenses from object codes 4000-6999 with revenues the SELPA received. After the July 1 Budget was adopted, the SELPA finance chair requested the District to not abate expenses, as this would be more transparent to the other member districts. At 1st Interim, the District is including all SELPA related revenues and expenses.

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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)	6,828,530.00	8,468,500.00	24.0%	Not Met
1st Subsequent Year (2016-17)	5,378,530.00	6,982,500.00	29.8%	Not Met
2nd Subsequent Year (2017-18)	5,428,530.00	7,007,500.00	29.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	3,860,000.00	4,151,000.00	7.5%	Not Met
1st Subsequent Year (2016-17)	3,845,500.00	3,910,000.00	1.7%	Met
2nd Subsequent Year (2017-18)	3,885,000.00	3,980,000.00	2.4%	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)

In 2015-16, the District's Title I entitlement came in higher than prior years and higher than budgeted at July 1. The District used the new entitlement as the projected revenues in the subsequent years.

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

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

The standard for Other Local Revenue is not met due to at the the July 1 Budget, we excluded the majority of the SELPA revenues (the District is the secondary AU and handles a large portion of the SELPA's transactions). In the past, the District would abate the expenses from object codes 4000-6999 with revenues the SELPA received. After the July 1 Budget was adopted, the SELPA finance chair requested the District to not abate expenses, as this would be more transparent to the other member districts. At 1st Interim, the District is including all SELPA related revenues and expenses.

- 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)

The standard for Other Local Revenue is not met due to at the the July 1 Budget, we excluded the majority of the SELPA expenditures (the District is the secondary AU and handles a large portion of the SELPA's transactions). In the past, the District would abate the expenses from object codes 4000-6999 with revenues the SELPA received. After the July 1 Budget was adopted, the SELPA finance chair requested the District to not abate expenses, as this would be more transparent to the other member districts. At 1st Interim, the District is including all SELPA related revenues and expenses.

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

The standard for Other Local Revenue is not met due to at the the July 1 Budget, we excluded the majority of the SELPA expenditures (the District is the secondary AU and handles a large portion of the SELPA's transactions). In the past, the District would abate the expenses from object codes 4000-6999 with revenues the SELPA received. After the July 1 Budget was adopted, the SELPA finance chair requested the District to not abate expenses, as this would be more transparent to the other member districts. At 1st Interim, the District is including all SELPA related revenues and expenses.

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7. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. 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	513,179.00	607,748.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		552,748.00	

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

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

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

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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)	14.1%	15.5%	14.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.7%	5.2%	5.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2015-16)	1,530,000.00	19,147,576.20	N/A	Met
1st Subsequent Year (2016-17)	529,085.00	19,178,352.38	N/A	Met
2nd Subsequent Year (2017-18)	471,910.00	19,603,352.38	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	4,779,526.67	Met
1st Subsequent Year (2016-17)	5,508,611.67	Met
2nd Subsequent Year (2017-18)	6,180,521.67	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2015-16)	4,350,105.00	Met

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

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

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

Explanation:
(required if NOT met)

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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):	2,444	2,408	2,384
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	25,828,500.00	25,661,500.00	26,096,500.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	25,828,500.00	25,661,500.00	26,096,500.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	774,855.00	769,845.00	782,895.00
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)	774,855.00	769,845.00	782,895.00

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10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,155,827.56	3,482,412.56	3,383,322.56
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	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)	493,793.34	495,000.00	497,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,649,620.90	3,977,412.56	3,880,322.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.13%	15.50%	14.87%
District's Reserve Standard (Section 10B, Line 7):	774,855.00	769,845.00	782,895.00
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)	(4,706,223.80)	(5,081,923.80)	8.0%	375,700.00	Not Met
1st Subsequent Year (2016-17)	(4,699,659.62)	(4,924,647.62)	4.8%	224,988.00	Met
2nd Subsequent Year (2017-18)	(4,656,747.62)	(4,934,647.62)	6.0%	277,900.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	100,000.00	100,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The above standard is not met due to the fact that in 2015-16, the District hired a Special Education Executive Director of Project Development, as well as multiple new special education students moving into the District that require costly placements. In 2017-18 the District projects to assign more of the ending balance to Special Education, as the District is projecting a greater demand for Special Education services in future years and would like to begin designating a greater portion of the ending balance toward Special Education

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

n/a

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)

55

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?

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?

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,354,911.00	3,354,911.00
3,354,911.00	3,354,911.00

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

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

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
240,132.00	240,132.00
240,132.00	240,132.00
240,132.00	240,132.00

- 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)

316,800.00	315,800.00
317,000.00	317,000.00
317,000.00	317,000.00

- 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)

316,800.00	317,000.00
317,000.00	317,000.00
317,000.00	317,000.00

- d. Number of retirees receiving OPEB benefits

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

57	57
57	57
57	57

4. Comments:

56

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

57

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	129.0	135.0	135.0	135.0

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 24, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 24, 2015

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

Yes

If Yes, date of budget revision board adoption:

Dec 10, 2015

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2016

5. Salary settlement:

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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

875,000

% change in salary schedule from prior year
or

2.0%

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

--

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount Included for any tentative salary schedule increases

--	--	--

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes	Yes	Yes

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Yes	Yes	Yes
150,000	150,000	150,000

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.

Yes

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	141.0	146.0	146.0	146.0

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

Sep 10, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 10, 2015

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:

Dec 10, 2015

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2016

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

272,000

% 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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

60

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

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

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

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

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

No		

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

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
20,000	20,000	20,000

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

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

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

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.):

61

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	20.0	20.0	20.0	20.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

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)
Yes	Yes	Yes

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**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

**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)
Yes	Yes	Yes

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

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?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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SACS2015ALL Financial Reporting Software - 2015.2.0
12/4/2015 9:51:23 AM

19-76869-0000000

First Interim
2015-16 Projected Totals
Technical Review Checks

Wiseburn 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. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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). PASSED
- 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

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

PASSED

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

PASSED

INTRA-FD-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,

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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

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.)
EXCEPTION

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.

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