Second Interim Report

For

2015-2016

March 7, 2016

School Board's Goals

- High Academic Achievement
- Effective Standards-Based Instruction
- Fiscally Solvent and Increase Enrollment
- Accountability for all Stakeholders
- Safety and Security of Students and Staff

Where EVERY student is given EVERY opportunity to demonstrate EXCELLENCE!!

NORWALK – LA MIRADA UNIFIED SCHOOL DISTRICT

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Norwalk – La Mirada Unified School District
Business Services Division

To: Dr. Hasmik Danielian, Superintendent

From: Estuardo Santillan, Assistant Superintendent, Business Services
Manuel Cardoso, Director of Fiscal Services

Date: **March 7, 2016**

Re: **2015-2016 Budget Revision and Second Interim Financial Report**

INTRODUCTION

The second budget revision and Interim Report for fiscal year 2015-2016 is recommended for consideration and approval by the Board of Education at its March 7 meeting. The unrestricted and restricted General Fund is presented along with each of the other funds of the District and the required supplemental forms from the Standardized Account Code Software (SACS). The following summary reflects the major changes to the District's General Fund and a detailed explanation of revisions to 2015-2016 revenues and expenditures is discussed in this report.

	December 7, 2015 First Interim	**March 7, 2016 Second Interim**	**Differences**
Beginning Fund Balance	$24,628,600	$24,628,600	$0
Revenues	$208,893,470	$209,917,897	$1,024,427
Expenditures & Other Uses	$194,106,962	$195,483,635	$1,376,673
Net Changes (Revenue vs. Expend.)	$14,786,508	$14,434,262	($352,246)
Ending Fund Balance	$39,415,108	$39,062,862	($352,246)
Minimum Reserve Level 3%	$5,823,209	$5,864,509	$41,300
Unassigned/Unappropriated	$32,984,231	$31,456,622	($1,527,609)

In compliance with AB 1200 and other related legislation, the Governing Board of each school district must certify, at least twice each fiscal year, that the district can meet its financial obligations for the remainder of the current year and two subsequent fiscal years. The certification for the Second Interim report will be **Positive**, and based on current projections, the District **will** meet its financial obligations for the **current fiscal year and subsequent two fiscal years**.

CURRENT ECONOMIC CONDITIONS

On January 7, Governor Brown released his 2016-2017 Budget Proposal. The Governor's Budget recognizes that the economy, both locally and nationally, continues to recover from the recession; however, "his message continues to include the underlying tone of cautious optimism. This is evidenced by the fact that the average recovery period is five years, and California is currently at 6.5 years; and he also noted that since 2000, the sum of annual state deficits has exceeded the sum of annual state surpluses sevenfold."

The Budget presents that for the 2015-2016 budget year, State revenues will be $3.54 billion higher than anticipated last June, most of which ($3.04 billion) will be deposited to the Budget Stabilization Account under the provisions of Proposition 2. The Governor's proposal has factored in the expiration of Proposition 30 temporary taxes in the upcoming years, along with a less vigorous stock market. Projected capital gains in 2016-2017 are expected to decrease by $1.0 billion from the high watermark of $13.4 billion in 2015-2016. The Budget also reflects a decrease in the personal income tax revenues in the 2018-2019 fiscal year by $1.9 billion resulting from the second leg of Proposition 30 expiring. Provided below are key education highlights of the 2016-2017 budget proposal:

- **Local Control Funding Formula:** a $2.8 billion increase in LCFF GAP funding is proposed for school districts and charters. The proposed funding level eliminates nearly 50% of the remaining LCFF funding GAP, and brings total LCFF formula implementation to nearly 95% of the original statewide target.
- **One-Time Discretionary Funding**: $1.2 billion in one-time Proposition 98 funding is provided for local education agencies (LEAs). All of the funds are intended to offset any mandate reimbursement claims. The California Department of Education estimated the per-ADA amount of $207.
- **Special Education:** $15.5 million decrease in Proposition 98 General Fund that reflects a projected decrease in Special Education average daily attendance (ADA).
- **Cost-of-Living Adjustments:** $22.9 million in ongoing Proposition 98 funding is provided to support a 0.47% COLA for categorical programs (i.e. Special Education, Child Nutrition, Foster Youth, etc.)
- **Proposition 39:** $365.4 million to support school district and charter school energy efficiency projects in 2016-2017.
- **Proposition 47:** $7.3 million to support investments aimed at improving outcomes for public schools in K-12 by reducing truancy and supporting pupils who are at-risk of dropping out or are victims of crime.
- **Early Education Block Grant:** $1.65 billion for the new block grant that will consolidate three programs – State Preschool Program, transitional kindergarten, and Preschool Quality Rating and Improvement System. The proposal will result in greater local financial flexibility and allow LEAs to develop programs that address their community's local needs.

The Governor carefully pointed out that education funding has grown by 51% over the past five years. Property taxes have gone up faster than the education funding increases in recent years, so even though the increases have been large, they have been funded by growth in property taxes, not the State General Fund. For 2016-2017, the Governor was able to increase the GAP funding rate to 49.08% of the remaining GAP. This will continue to put the State years ahead of its planned implementation schedule for the LCFF and bring districts to within 94.76% of their full implementation targets.

The Governor also spent significant time warning of the effects of a recession and the volatility of capital gains tax revenues. He explained the relationship between state revenues, particularly the capital gains revenues, and ongoing state expenditures, and he asserted that even a *moderate recession could quickly produce huge deficits in the State Budget.* As a result, the Governor plans to continue to make major additions to the Rainy Day Fund, which under Proposition 2, sets the statutory reserve target at 10% of state expenditures, about twice the percentage the average school district would be allowed to maintain under SB 858. The Budget tells school districts to **prepare for the next downturn, builds state-level reserves, but leaves local school districts without relief on the reserve policy.**

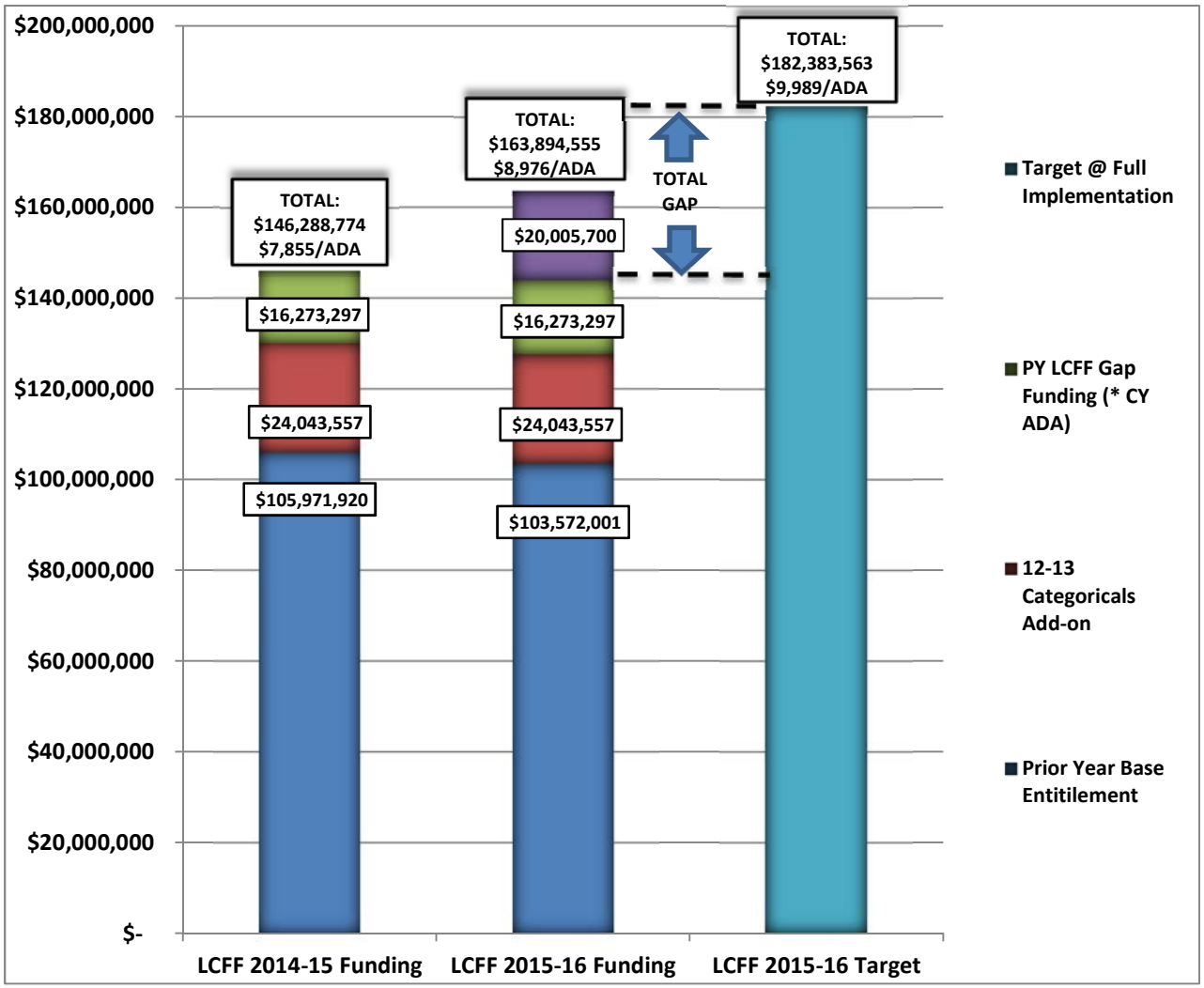
DISTRICT OVERVIEW

The General Fund is presented in **unrestricted and restricted** totals, followed by the other individual funds, and additional required forms, which must be submitted to the Los Angeles County Office of Education for review.

This report reflects projected total revenues of $209.92 million and expenditures of $195.48 million. This difference between revenues and expenditures results in a projected General Fund surplus of **$14.43 million** in 2015-2016; which is a slight decrease of $0.35 million from the previous reporting period and is a combination of the recently negotiated certificated bargaining unit salary increase, adjustments and reductions for LCAP supplemental/concentration services, and higher LCFF GAP funding projections.

Under the Local Control Funding Formula, each year the District must calculate its specific LCFF Target amount at full implementation to determine its level of GAP funding for that fiscal year. The 2015-2016 GAP has been slightly increased from 51.52% to 51.97%. This does not mean that each district will receive increases equal to these amounts, but that each district's GAP (the difference between their minimum State funding and their Target amounts) would be funded by those percentages. For 2015-2016, Norwalk-La Mirada's GAP funding increase is estimated at $20.01 million, and brings the district to within nearly 90% of its full implementation Target of $182.34 million. Provided in the graph on Page 4 is the 2015-2016 updated estimated calculation.

GRAPH I



Budgeting for future years has always been uncertain, even more so now that others have control over our revenues. The Department of Finance (DOF) GAP projection has been updated twice in the last six months for the current and subsequent two years, and we continue to experience volatility and uncertainty as the State updates its revenue projections. Following the completion and approval of the District's First Interim Report, the DOF revised its estimates for closing the LCFF funding GAP, as shown below:

- **2015-2016:** Revised from 51.52% to 51.97%
- **2016-2017:** Revised from 35.55% to 49.08%
- **2017-2018:** Revised from 35.11% to 45.34%

The 2015-2016 original GAP closure estimate rose slightly by +0.45%, **resulting in a modest increase in LCFF revenues of $0.17 million**. There is no statutory guaranteed increase in any given year until full implementation is reached, and the large increase in GAP funding in 2015-2016 will lead to smaller year-over-year increases in future years. The recent 2016-2017 Proposed Budget assumes another year where there will be a large increase in GAP funding but also affirms the projection of smaller year-over-year increases in out years. **As the GAP between the LCFF floor and LCFF target**

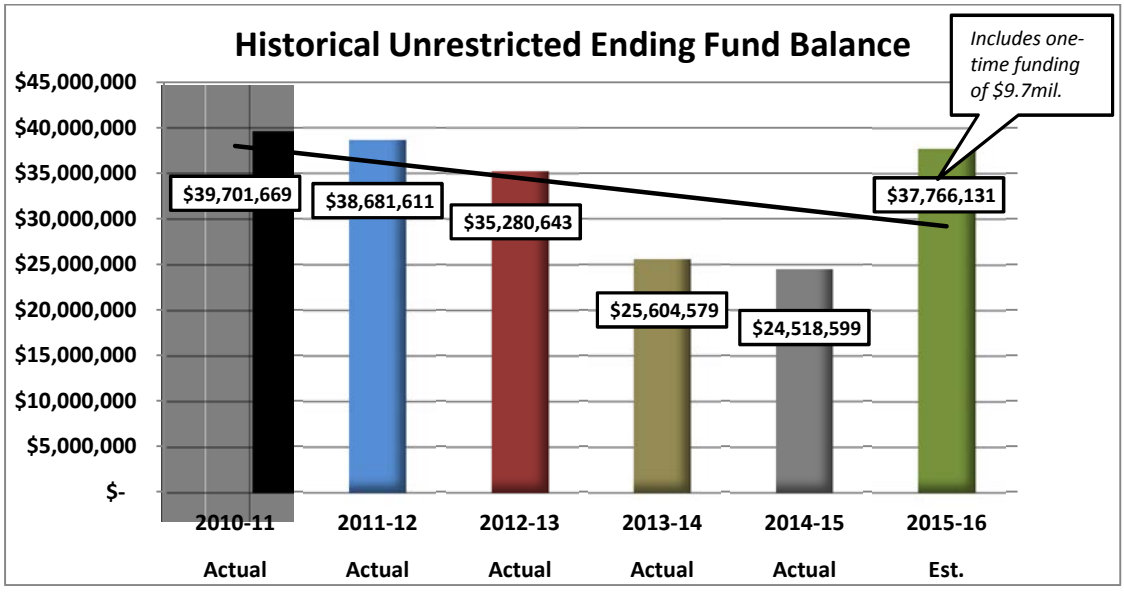
decreases, larger percentage GAP funding numbers will net smaller per-pupil funding amounts. Expiration of some temporary tax increases in 2016 and 2018, and uncertainty regarding the continued recovery of the State's economy, result in uncertainty regarding future years' increases in LCFF funding. Therefore, LACOE ***continues to recommend that districts projecting an increase in LCFF revenues in 2016-2017 and beyond also assign, reserve or otherwise set-aside the projected increase. If districts budget this increased revenue and associated expenditure, they must have a contingency or alternative plan in place should these funds fail to materialize.***

Multiyear Projections and Reserves

In compliance with County requirements, this Second Interim report includes projections for the current and two subsequent fiscal years. **Based on current projections, the District will meet its fiscal obligations for the current and two subsequent fiscal years**, with estimated available reserves of 19.09% in 2015-2016, 20.69% in 2016-2017, and 16.57% in 2017-2018.

County offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated that minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. **The District's historical unrestricted General Fund ending fund balance, as shown on Graph 2 has been trending significantly lower over the previous five years from a high of $39.70 million in 2010-2011, to $24.52 million in 2014-2015**. Although 2015-2016 reserves levels saw significant increases from the prior year, it was a direct result of the District receiving one-time State funds not originally part of the Governor's Budget.

GRAPH 2



The 2016-2017 Budget Proposal remains silent on any proposed changes the reserve cap triggers related to SB 858. The typical three percent (3%) reserve minimum represents less than two weeks of payroll for many districts. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances. **While our District's**

strong reserve provides some relief, it is only temporary and we should be cautious in solely relying on fund balance to cover what are considered operational and ongoing costs, such as STRS/PERS increases and salary increases.

Significant items included in and affecting unrestricted revenues and expenditures are explained below:

Revenues

- The LCFF funding formula is included in the current budget and subsequent fiscal years with the following assumptions:

	2015-2016	2016-2017	2017-2018
Statutory COLA	1.02%	1.60%	2.48%
GAP Funding Projected	51.97%	49.08%	35.11%
GAP Funding Budgeted	51.97%	49.08%	0.00%

  - The **COLAs** are used to increase LCFF Base Grants annually, and it is important to note that the **COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district.** Each district will have different increases in LCFF revenues, which based on LACOE's calculation, will range from 3% to 7.4% per ADA in 2016-2017. Norwalk-La Mirada's projected increase for the same period is 4.09%.

  - GAP funding increases for 2016-2017 and 2017-2018 are calculated based on the Governor's recent Budget Proposal, which provided greater clarity for school district multi-year projections. **For 2016-2017, the budget includes the projected increase in LCFF funding of $6.7 million, however, it excludes 2017-2018 increases as recommended by LACOE, until the State appropriates the funding and more transparency is provided**.

- Declining enrollment and attendance continues to impact funding even under the new LCFF formula, in addition to the new "unduplicated pupil count." **Since 2002-2003 and through 2014-2015 ADA has declined by more than 4,600 students. For 2016-2017 through 2017-2018, an additional decline of 300 per year is projected; which reflects current trends in enrollment compared to previous years.** Reduced revenue from this decline in enrollment is included in projections, and the unknown changes in the unduplicated count will also impact future funding.

- **Education Protection Account (EPA)** was established to collect and disburse the temporary taxes generated under Proposition 30, which are set to begin expiring in 2017. The Governing Board annually makes the spending determination of these funds in an open session of a public meeting, and for fiscal year 2015-2016 EPA revenue is estimated at $24.26 million. *Additionally, a proposed initiative is currently underway collecting the required signatures for the November 2016 ballot.*

- **Maintenance of Effort (MOE)** provisions require that districts spend at least the same amount in 2013-2014 and 2014-2015 as was spent in 2012-2013 for Regional Occupation Center/Program (ROC/P), Home-to-School Transportation, and Adult Education. The MOE period expired on June 30, 2015, and current law does not require lead agencies to use funds for these purposes. The District's multi-year projections reflect continued support for these programs at similar levels budgeted in 2014-2015, with the exception of Adult Education for the current reporting period, and subsequent year. **The enacted Budget provided new funding for an Adult Block Grant Program and these new funds will supplant the previous funding earmarked for Adult Education; however, funding for 2017-2018 is still unclear, and included in the multi-year projections is an increase of $3.0 million to support the Adult Education program.**

- **Other one-time significant revenues** of $3.2 billion was enacted in the 2015-2016 Budget, and another $1.28 billion is included in the Proposed Budget for the following:
    - 2015-2016 discretionary funding to pay down a portion of the State's debt owed to LEAs for mandated cost reimbursement. The funds are on a per-ADA basis, estimated at $529 per ADA, which increased the District's **unrestricted** revenues by $9.6 million for the current year, and removed for 2016-2017.
    - 2016-2017 includes additional discretionary funding to pay down the State's outstanding mandate reimbursement debt. The funds are also on a per-ADA basis as the prior year, and are estimated at $207 per ADA. The multi-year projections reflect this new income coming in 2016-2017 and being removed in 2017-2018.

Expenditures

- Negotiations between the District and the Teachers Association (TANLA) are settled for 2015-2016. The following cost components are incorporated in the District Budget and multiyear projections:
    - District will provide an ongoing salary increase of five percent (5%) for TANLA approved salary schedules, retroactive to July 1, 2015;
    - Class Size Staffing Ratios: Adjust the District's grades TK-3 teacher-to-student staffing ratio from one (1) teacher per 28 students maximum to one (1) teacher per 27 students maximum average assigned per individual class or as designated in State Regulations;
    - Class Size Staffing Ratios: Adjust the District's teacher-to-student staffing ratios for grades 4-12 after a waiting period of three (3) weeks from the first day of student attendance for enrollment stabilization to occur; if the application of Article XIII, Section A, staffing ratios result in a fraction (going from 0.75 to 0.65) or more school-wide, an additional teacher position shall be allocated to the school.

- Classified School Employees (CSEA) bargaining unit also reached an agreement with the District for 2015-2016 but not in time to be reflected on this reporting period. The cost of the negotiated ongoing salary increase of five percent (5%) for CSEA approved salary schedules, retroactive to July 1, 2015 will be reflected at the next reporting period.

The District realizes the use of additional LCFF funds to cover the cost of the agreement and failure by the State to fund the LCFF could severely affect the District's solvency in future years, and will require the District to develop a fiscal stabilization contingency plan.

- Increases for the on-going contributions made to meet the annual $800,000 increase for health and welfare commitments are included in 2015-2016 and two subsequent years.

- Step, scale and longevity increases are included in the projections, as well as offsets for attrition.

- CalSTRS and CalPERS employer rates will continue to increase until 2020-2021 and these changes have been incorporated into the District's multi-year projections. Changes in rates and unrestricted expenditure increases are as follows:

Employer Rates	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
Rates	+$1,893,540	+1,326,312	+1,326,312	+1,326,312	+1,326,312	+695,418
PERS	11.847%	13.05%	16.60%	18.20%	19.90%	20.40%
Rates	+$304,393	+244,286	+720,876	+324,902	+345,208	+101,532

- Increases are projected for utilities and other operations of the District based on the consumer price index and industry expectations.

- LCAP proportionality percentage requirements for supplemental/concentration grants are projected to increase from 16.56 percent to 16.98 percent due to the change in LCFF GAP funding percentage, and changes in the unduplicated student pupil count. Local Control Accountability Plans (LCAP) continue to be monitored for progress toward meeting the goals and expenditures for the supplemental/concentration proportionality pupils as required. Proportionality requirements for 2016-2017 are estimated at $6.26 million and are included in the multi-year projections.

Cash Flow Projections

The Governor's Budget eliminated all inter- and intra- year deferrals for the Principal Apportionment. The payment schedule reflects the traditional "5-5-9" payment schedule, where five percent (5%) is disbursed in July and August, and September through June receive nine percent (9%) monthly. The District has updated payment schedules in its extended two-year period cash flow for 2015-2016 and 2016-2017. **The result is a**

positive impact to District's cash flow through June 2017. The two-year cash flow schedule can be found on Pages 142-145 of this report.

SUMMARY

In such a dynamic and uncertain operating environment, Districts are reminded that the County Office will evaluate their solvency against the State Criteria and Standards, and that emphasis will be placed on **maintaining fiscal solvency and protecting the integrity of educational programs**. The District is reviewing contingencies for emerging and fixed expenditure obligations such as increasing employer contributions to employee retirement systems, impacts of the Affordable Care Act, the rising costs of health insurance, AB 1522 sick leave accrual for part-time employees, and future facility needs, to name a few examples. Districts must exercise "best fiscal practices" in addressing potential budget challenges, and as recommended by ***LACOE, continue to be prudent in their planning for the current and two subsequent years since there is still a high degree of uncertainty in State revenues.***

Under the LCFF and LCAP regulations, each district receives differing amounts of revenue and has its own particular set of financial and educational risk factors, and as we move closer to full LCFF implementation (aka Target), the year-over-year increases will decrease and districts will simply get COLA each year. We will continue to assess our individual situation, work closely with LACOE, and plan accordingly to maintain fiscal solvency. For the 2015-2016 Second Interim, **staff is recommending the report be presented to the Board of Education, and filed with a "Positive Certification", which indicates that the District will meet its financial obligations for the current fiscal year and two subsequent fiscal years.** The District will continue to monitor the LCFF regulations and update the LCAP to meet revised guidelines by the State Board of Education, and will update stakeholders and revise the budget when new information is available.

Second Interim Report - Working Assumptions

Factors	2015/2016	2016/2017	2017/2018
LCFF/Revenue Limit Sources:			
Cost-of-Living Adjustment Rate [1]	1.020%	0.470%	2.130%
K-3 Grade Span Prior Year Base Grant	$7,011	$7,083	$7,116
K-3 Grade Span COLA	$72	$33	$152
K-3 Adjusted Base Grant	**$7,083**	**$7,116**	**$7,268**
4-6 Grade Span Prior Year Base Grant	$7,116	$7,189	$7,223
4-6 Grade Span COLA	$73	$34	$154
4-6 Adjusted Base Grant	**$7,189**	**$7,223**	**$7,377**
7-8 Grade Span Prior Year Base Grant	$7,328	$7,403	$7,438
7-8 Grade Span COLA	$75	$35	$158
7-8 Adjusted Base Grant	**$7,403**	**$7,438**	**$7,596**
9-12 Grade Span Prior Year Base Grant	$8,491	$8,578	$8,618
9-12 Grade Span	$87	$40	$184
9-12 Adjusted Base Grant	**$8,578**	**$8,618**	**$8,802**
Augmentation Grants:			
Grades K-3 Class-size Reduction	**$737**	**$740**	**$756**
Grades 9-12 Career-Tech Education	**$223**	**$224**	**$229**
LCFF GAP Funding Level Projected	51.970%	49.080%	45.340%
LCFF GAP Funding Level Budgeted	51.970%	49.080%	0.000%
Other Income & Categorical Programs [1]			
Special Education (on state and local share only)	1.020%	0.470%	2.130%
Federal Programs	0.000%	0.000%	0.000%
Mandated Cost Block Grant & Reimbursement K-8	$28.42/ADA	$28.42/ADA	$28.42/ADA
Mandated Cost Block Grant & Reimbursement K-8	$56/ADA	$56/ADA	$56/ADA
Lottery Income: [2]			
Unrestricted	$140.00/ADA	$140.00/ADA	$140.00/ADA
Restricted	$41.00/ADA	$41.00/ADA	$41.00/ADA
Interest Income (Los Angeles County Treasury)	0.65%	0.65%	0.65%
One-Time Discretionary Funding	$529/ADA	$207/ADA	$0/ADA
Projected Enrollment	18,694	18,319	17,944
Projected Growth/Decline in Student Enrollment	(262)	(375)	(375)
Projected Unduplicated Pupil Count [3]	13,647	13,272	12,897
Percentage of Unduplicated Pupils	73.00%	72.45%	71.87%
Percentage of Unduplicated Pupils (rolling average)	72.52%	72.16%	72.45%
LCFF/State Aid ADA (Funded Level-incl. County) [4]	18,259	17,960	17,660
Incremental Change in ADA	(366)	(299)	(300)
Expenditure Assumptions:			
Employee Salaries [5]	5% (Retro to July 1)	None Negotiated	None Negotiated
Negotiated Class-size and staffing ratio changes	None Negotiated	$878,556	None Negotiated
Step / Scale & Anniversary Increases [6]	As Budgeted	$902,309	$938,402
Health & Welfare (District Contribution)	$10,075/FTE + $800,000 Annually	$10,075/FTE + $800,000 Annually	$10,075/FTE + $800,000 Annually
STRS & PERS Employer Rates	10.73% & 11.847%	12.58% & 13.050%	14.43% & 16.60%
Adult Education Program Funding	None Budgeted	None Budgeted	$3,000,000
Other Expenses (4000s - 6000s)	As Budgeted	2015-16 + CPI	2016-17 + CPI
Other Adjustments (RRMA Contribution Requir.)	As Budgeted	Phase in to 3%	Phase in to 3%
LCAP Supplemental/Concentration Proportionality	As Budgeted	+$6,261,689	~~$3,141,483~~

[1] Please note that there is no assurance that out-year COLAs will be funded

[2] Lottery Funding no longer includes the 2007-08 ROP and Adult Education ADA in 2015-16 and beyond

[3] LCFF calculations will use a three-year rolling average

[4] For 2015-16, budgeted revenues are based on claimed ADA from 2014-15, likewise, revenue projections for 2016-17 and 2017-18 are based on prior year projected P-2 ADA totals. Change reflects current enrollment trends for 2015-16

[5] Negotiations for 2015-16 have been settled for TANLA and remain unsettled for CSEA

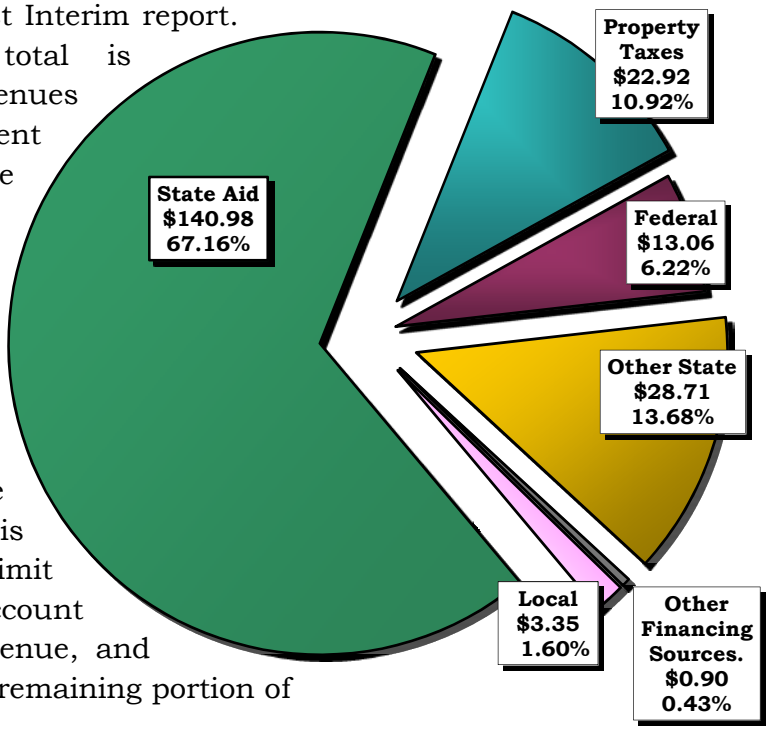
[6] Amounts shown reflect unrestricted and restricted amounts and have been adjusted for attrition (10 Retirements)

Second Interim
Fiscal Year: 2015-2016

Budget Considerations and Revisions (since First Interim Budget Report)

GENERAL FUND REVENUES

The District's projected budgeted income for the total General Fund is $209.92 million, a decrease of $1.50 million from unrestricted sources and an increase of $2.52 million from restricted sources from the First Interim report. Unrestricted estimated revenue total is $157.24 million, and restricted revenues are budgeted at $52.68 million. Current income is inclusive of one-time revenue, deferrals, and carryover from the previous year.



As depicted in the pie chart, the largest sources of income are LCFF/State Aid and Property Taxes and when combined, make up total LCFF/Revenue Limit sources. Of the total budgeted income, 78.08% is attributed to LCFF/Revenue Limit sources. State sources of income account for 13.68%. Federal, other local revenue, and other financing sources make up the remaining portion of the District's General Fund revenue.

LCFF/Revenue Limit (8000-8099) $163,894,554

LCFF/Revenue limit income has been budgeted at $163.89 million, representing 91.56% of unrestricted revenues, excluding contributions. The projected total LCFF/Revenue Limit represents an increase of **$0.54** million from the First Interim Budget, caused by various changes in the reporting factors, including unduplicated pupil count percentages going from **71.57% to 72.52%,** decreases for county-operated ADA, and an increase in the GAP percentage going from **51.52% to 51.97%.**

LCFF provides equal base grants per-pupil for four grade spans, and targeted supplemental funding based on specific pupils (ELs, Foster Youth, FRPM). The statutory COLA for 2015-2016 is **1.02%.** Base grants are increased annually by the statutory COLA. **It is important to note that the COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district.** The LCFF per-ADA Target entitlement at full implementation is provided on Page 12.

Factors	K-3	4-6	7-8	9-12
Base Grant Amount per ADA	$7,011	$7,116	$7,328	$8,491
COLA (1.02%)	$72	$73	$75	$87
Adjusted grant per ADA	**$7,083**	**$7,189**	**$7,403**	**$8,578**
Augmentation grants (CSR and CTE)	$737	$0	$0	$223
Total Adjusted grant per ADA	**$7,820**	**$7,189**	**$7,403**	**$8,801**
% Enrollment eligible (rolling average)	**72.16%**	**72.16%**	**72.16%**	**72.16%**
72.16% of Supplemental	**$1,134**	**$1,043**	**$1,074**	**$1,276**
17.16% of Concentration ***(percentage above 55%)***	$685	$630	$649	$771
Total 2015-16 LCFF Target grant per ADA	**$9,639**	**$8,861**	**$9,125**	**$10,848**

Other Elements that Affect the LCFF/Base Revenue Limit

Proposition 30 & Education Protection Account
Passage of Proposition 30 requires school districts to use the new revenues for any purposes excluding administration. Similar to local property taxes, LCFF/State Aid revenue is reduced by one dollar for each dollar received from the EPA. EPA revenues for the current period are estimated at $24.24 million, a slight decrease $0.02 million when compared to the First Interim.

CALPADS - Enrollment, Average Daily Attendance, and Unduplicated Pupils
The LCFF Funding for "Base grants" is multiplied on **grade-span** average daily student attendance generated through the Second Period Attendance (P-2) for students. Under the funding provisions for LCFF, the District is eligible to claim the higher ADA between current or prior fiscal year. Consequently, ADA generated revenue for 2015-2016 is based on the 2014-2015 P-2 ADA of 18,181.

The table below details the cumulative ADA decline since 2002-2003, and also shows ADA claimed for regular and special education programs, but excludes students in non-public schools or agencies and county community schools.

Actual and Projected ADA			
Fiscal Year	**Generated P2 ADA**	**Increase /(Decline)**	**Accumulated Decline**
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)

2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16 Est.	17,881	(300)	(4,968)
2016-17 Est.	17,581	(300)	(5,268)
2017-18 Est.	17,281	(300)	(5,568)

* excludes NPS & County Operated ADA

For 2015-2016 through 2017-2018, the table above reflects staff's projections of a further **decline in enrollment of 300 students.** This projection has been updated to reflect current trends for the past three years, which for the current reporting period, **the trend will continue to lower LCFF funding by approximately $2.4 million in 2015-2016.**

The LCFF Target calculation also includes "Supplemental and Concentration" grant funding and uses unduplicated pupil counts for Free and Reduced Eligible, Foster Youth, and English Learners to determine funding levels. **The District's estimated unduplicated pupil count was updated recently from 13,108 to 13,647 for the current year, due to higher free-and-reduced eligible pupils. The increase resulted in a change in the three-year rolling average percent used for funding, going up 0.95%, from 71.57% to 72.52% from the previous reporting period.**

Because CALPADS data is used in a variety of revenue calculations for districts, it is imperative that the data be reviewed for accuracy and completeness. Staff continues to monitor enrollment, attendance, the unduplicated pupil count, and their overall impact to LCFF revenues. District-wide efforts to meet the Board's goal of increased and improved enrollment will continue with the expectation to improve results over the long run.

Multi-year Projection

As indicated on Page 146 of the Second Interim Report, the District's multi-year revenue projections for fiscal year 2015-2016 are based on a ***1.02%*** statutory COLA and **51.97%** GAP funding. Fiscal years 2016-2017 and 2017-2018 projected statutory COLAs have been revised to ***0.47%*** and ***2.48%***, and GAP funding to **49.08%** and **45.34%**, respectively. The COLAs are applied to LCFF "Base" grants only, and GAP funding for 2016-2017 has been included.

Federal Revenues (8100-8299) $13,064,420

Federal income has been revised from $13.19 million to $13.06 million; this net decrease of $0.13 million is comprised of $0.06 million in new programs and a reduction of $0.19 for carryover adjustments and current programs funding updates as provided on Page 14.

Entitlements New/Changes:	Amount
NCLB: Title I, Part A	$17,721
Migrant Education	(68,473)
SpEd: IDEA Local Assistance	(88,242)
SpEd: IDEA PL 94-142 Private School	(7,555)
SpEd: IDEA Preschool Grant	(365)
SpEd: IDEA Preschool Local Entitlement	(3,999)
SpEd: IDEA, Mental Health	(3,800)
SpEd: IDEA Preschool Staff Development	(44)
NCLB: Title II, Part A-Teacher Quality	270
21st Century Community Learning	(105,435)
NCLB: Title III – LEP	15,530
Nutrition Ed Obesity Prevention (NEOP)	9,000
Medical Administrative Activities (MAA)	51,729
Advance Placement Exam Fees	53,874
Total Change in Restricted Income:	**($129,789)**

- Additionally, Pages 22-24 of this report provide detailed information related to program operating expenditures using these federal funds.

State Revenues (8300-8599) $28,707,797

State revenues are budgeted at $28.71 million, an increase of $0.07 million, or 0.25% from the First Interim reporting period, which is comprised mostly of new one-time funds received and minor funding updates to current programs. Below are collective changes for both restricted and unrestricted programs.

Lottery
Projected totals now exclude ROP/Adult Education ADA from funding levels. Per-pupil rates for 2015-2016 are $140 per ADA for unrestricted, and $41 per ADA for restricted. Anticipated proceeds from Lottery, inclusive of restricted funding are budgeted at $3.43 million, a slight decrease of $0.01 million due to prior year adjustments.

One-time significant State revenues continue to be a part of the Governor's strategy to provide additional funding to school district without committing year-over-year increases. Provided below are the current year programs included in the budget:

- **Discretionary funds** estimated at $529 per ADA to pay down a portion of debt owed to LEAs for mandated costs, totaling $9.63 million.

- **Educator Effectiveness** program funds estimated at $1,466 per certificated full-time equivalent (FTE) to target support and mentoring, including beginning teacher support as well as professional development for teachers and administrators are budgeted in **restricted** revenue totals for $1.39 million. A

three-year plan and an explanation of the use of funds must be submitted and approved by the Board of Education.

- **Emergency Repair Program** application has been approved and **restricted** funds have been received to begin repairs for damage caused at Norwalk High School's weight room. Funds for architect fees of $40,000 have been budgeted to begin work on this project.

Special Education (informational only)
Total program funding is projected at $15.42 million, a decrease from First Interim of $0.17 million. This amount includes State, Federal and Local Revenues as listed in the table below:

Source	Amount
State Aid (AB602)	$9,607,374
Low Incidence	55,470
Mental Health Pre-referral Services	1,082,616
Project WorkAbility 1	178,227
Transportation Income	0
State Sources Subtotal:	**$10,923,687**
Federal Programs	3,963,168
SELPA Excess Costs for ABC	535,000
Federal and Local Sources Subtotal:	**$4,498,168**
Total:	**$15,421,855**

- The major revenue source for Special Education is received from the State and is calculated utilizing the AB602 funding formula, a formula based on K-12 ADA rather than ADA specific to Special Education. **Over the last four years, K-12 enrollment is declining at a rate of two percent (2%), while Special Education enrollment has increased on average by two percent (2%)**. As a result, the District's overall declining enrollment negatively impacts funding to a program that continues to grow annually resulting in larger contributions from the General Fund. A contribution from the General Fund, exclusive of Transportation and LCFF funding, is budgeted at $16.99 million, an increase from First Interim of $2.20 million triggered by LCAP changes for future services postponed until 2016-2017.

Other State Restricted Categorical Changes
- Other restricted revenues (excluding special education and lottery) increased by $0.09 million or 2.18%. This net increase is a combination of $0.11 million in new grant awards and a decrease of $0.04 million for carryover adjustments and updated grant award amounts. The programs comprising this net increase are listed below; for expenditure detail on these and the other restricted programs, please refer to Pages 22-24 of this report.

Entitlements New/Changes:	Amount
California Clean Energy Jobs grant	$69,741
Emergency Repair Program	40,000
California Partnership Academies	(24,552)
Total	**$85,189**

Local Revenues (8600-8799) $3,351,127

Local income increased by 19.19% or $0.54 million over the First Interim Budget as follows:

New Entitlements:	Amount
One-Time energy adjustment/credit	$103,000
Cerritos College Transportation mini-grant	500
Los Angeles Universal Preschool (LAUP) QRIS Block Grant	304,000
E-RATE Reimbursement (as received)	264,351
Subtotal:	**$671,851**
Entitlement Changes/Carryover:	
Site Donations	59,045
SpEd: ABC USD Excess Costs	(65,000)
Cerritos College AMETLL Grant	(87,690)
Los Angeles Universal Preschool (LAUP)	(38,713)
Subtotal:	**(132,358)**
Total	**$539,493**

Other Financing Sources (8900-8979) $900,000

Other financing sources include transfers between unrestricted and restricted programs among the various funds of the District (ARCC, OPEB Reimbursement and SACC Program). Budgeted income in this category remains unchanged from the First Interim.

Contributions (8980-8999)

Contributions to restricted programs, from the unrestricted General Fund, are currently budgeted at $21.76 million, an increase of $2.21 million over the First Interim Budget. The table on Page 17 summarizes the programs encroaching on the General Fund and contribution adjustments for this reporting period:

Program	**First Interim Budgeted** (from unrestricted sources)	**Second Interim Budgeted** (from unrestricted sources)	**Difference**
Special Education	($14,787,883)	($16,990,772)	($2,202,889)
Restricted Routine Maintenance	(4,317,901)	(4,673,012)	(355,111)
Medical Administrative Activities (MAA)	(24,085)	0	24,085
Health on Wheels Program	(15,773)	(15,773)	0
Medi-Cal Billing Option	(404,282)	(339,705)	64,577
E-Rate & Technology Device Support	0	264,351	264,351
Totals:	**($19,549,924)**	**($21,754,911)**	**($2,204,987)**

- Special Education adjustments and reductions for LCAP supplemental/concentration services increased the contribution by $2.2 million to $16.99 million. As LCAP progress continues, subsequent years will require additional improvements and increases in services to ensure proportionality requirements are being met.

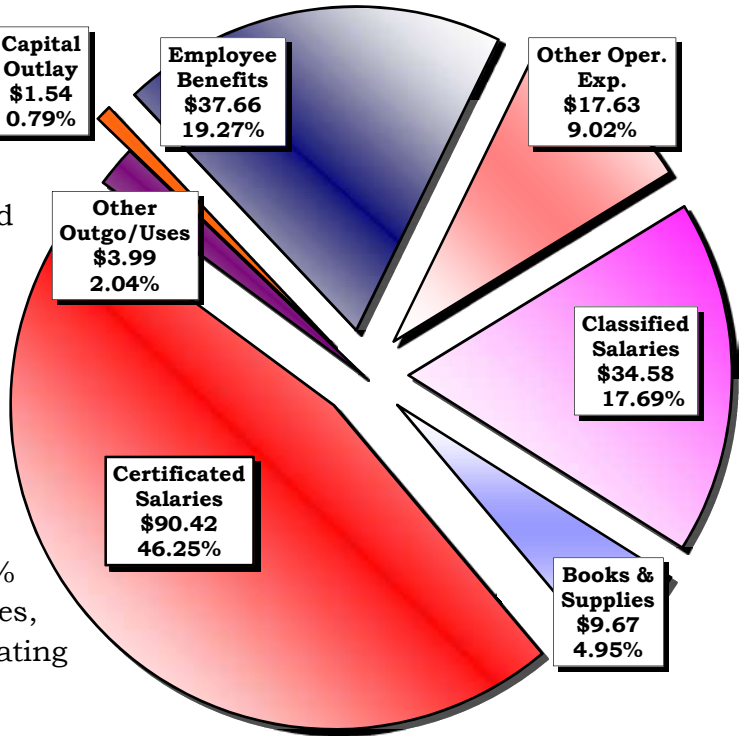
- As specified in AB 104, there is a gradual increase in the required contribution for the Routine Restricted Maintenance Account (RRMA) to three percent (3%). For 2015-2016 and 2016-2017, the RRMA contribution is either three percent (3%) of the total General Fund expenditures or the actual amount deposited in 2014-2015 **or** two percent (2%) of total General Fund expenditures. For this reporting period, the District has increased the RRMA contribution by $0.36 million from the First Interim Budget, to incorporate various ongoing district-wide repairs.

- In accordance with the new settlement letter issued on October 7, 2014 by the Centers for Medicare and Medicaid Services to the Department of Health Care Services (DHCS), stipulating a deferral resolution and interim claiming process for the MAA program, the DHCS has released interim funding for 2012-2013 and 2013-2014 to the District. The DHCS has released the second, third and fourth quarter funding for 2013-2014; therefore, the program's revenue has been increased to reflect the additional income resulting in the elimination of the General Fund contribution originally budgeted at First Interim.

- One-time federal E-Rate reimbursement and donations for technology are budgeted once received, and are included in current projected totals. Future year reimbursements will continue to be budgeted as received.

GENERAL FUND EXPENDITURES

The District's General Fund expenditures are budgeted at $195.48 million, an increase of $1.38 million or 0.71% over the First Interim Budget. In addition to prior-year carry over adjustments, current expenditures reflect updated projections for new and improved services funded by supplemental and concentration grants, as well as new one-time funds, funding updates, revised projections and assumptions.



The pie chart on the right illustrates the District's General Fund budget by spending category; of the total budgeted expenditures, $162.66 million or 83.21% is allocated to salaries and benefits with the remaining $32.83 million or 16.79% allocated to books, materials, supplies, capital equipment, other operating expenditures, and other uses.

Major changes from the First Interim Budget for the ***unrestricted*** portion of the General Fund are explained below. For the restricted portion of the budget, please refer to the *Summary Table by Major Object Code* on Page 22-24

Certificated and Classified Salaries (1000-2999) $124,993,475

Unrestricted certificated salaries are budgeted at $72.79 million and classified salaries are budgeted at $22.50 million for a combined total of $95.29 million. This is a slight decrease of **$0.93 million or 0.10%**, from the $95.38 million previously budgeted. Included in these amounts are the salaries of 681 classroom teachers, 44 certificated site administrators, 33 counselors, 35 other certificated staff, 34 certificated and classified management staff, 8 confidential employees and 500 classified site and district staff.

Following are the explanations reflecting the **$0.93** million net decrease in ***unrestricted*** salaries for this reporting period:

- **Certificated Salaries – Net Decrease – ($362,432)**
  - The budget was increased by **$2.39** million (net of salary recalculation adjustments for new hires) for certificated staff and by **$0.31** million for certificated management, to cover a negotiated ongoing salary increase of five percent (5%) retroactive to July 1, 2015;

- Progress in meeting LCAP proportionality continues to advance, resulting in a net decrease of **$1.61** million in the unrestricted side of the General Fund for Special Education services that continue to be developed;
- **LCAP** budgets for substitute costs and teacher extra pay have been reduced by **$0.25** million and **$0.43** million respectively, to accurately reflect the current expenditure trend for these budgets;
- Staffing adjustments resulted in a decrease of **$0.25** million which is equivalent to three (3) teacher positions that were temporarily budgeted to maintain appropriate staffing levels at the beginning of the school year;
- **LCAP** teacher salaries were decreased by **$0.55** million due to recalculations for new hires, vacancies, three (3) unfilled TOSA positions, one (1) preschool permit teacher and the inclusion of a five percent (5%) negotiated salary increase;
- Added one (1) new Junior Kindergarten position for second semester, **$0.03** million.

♦ **Classified Salaries – Net Increase – $269,675**

- Adjustments for salary recalculations for new hires and unfilled vacancies resulted in a net decrease of **$0.26** million;
- A budget increase of **$0.14** million was booked to cover the TANLA negotiated five percent (5%) increase applicable to classified management and confidential staff;
- Classified substitute coverage costs increased by **$0.11** million;
- Increased the budget by **$0.07** million to fund two (2) Facility positions;
- Increased the budget by **$0.07** million to fund two (2) Risk Management positions;
- Increase the budget by **$0.05** million to fund two (2) Technology support positions;
- Supervision projections were updated to incorporate the new State minimum wage mandate effective January 1, 2016 of $10 per hour and to reflect increased expenditure trends at several sites. Both factors resulted in a budget shift of **$0.03** million from materials and supplies to supervision salaries;
- Per Federal Program Monitoring (FPM), a reclassification was required to fund a position with unrestricted funds rather than restricted funds resulting in a budget increase of **$0.04** million;
- An existing part-time translator position, previously funded with restricted resources, has been increased to full time and is now split between two LCAP funding sources resulting in a combined increase of **$0.04** million;
- Prior year reimbursements for workers compensation claims resulted in a decrease to the budget of **$0.04** million;
- A budget increase of **$0.01** million was added to cover the projected increase in AVID Tutors services.

- **Negotiations**: Staffing reflects a salary improvement of five percent (5%) effective July 1, 2015 as part of the negotiated agreement for 2015-2016 between the teachers association (TANLA) and the District to include certificated/classified management and confidential staff. Negotiations for 2015-2016 for the classified (CSEA) bargaining unit recently reached an agreement and the specific cost provisions will be reflected at the next reporting period.

- **Cost-of-living adjustment (COLA)**: A recently negotiated five percent (5%) COLA is included in this reporting period for certificated staff, classified management and confidential staff. For informational purposes only, the calculated cost of a one-percent (1%) salary improvement for all employees at this reporting period is $1,393,715.

- **Step, Scale and Longevity:** This projection is based on historical trend factors and is estimated at $1,330,755.

Employee Benefits (3000-3999) $37,662,971

Total General Fund Employee Benefits are budgeted at $37.66 million, a slight decrease of $0.02 million or -0.04% from First Interim. Unrestricted benefits are budgeted at $28.71 million and restricted benefits at $8.95 million.

- Statutory benefits for this reporting period were calculated using the following rates:
  - STRS, 10.73%
  - PERS, 11.847%

AB 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS). The employer rates above apply to 2015-2016; these rates will continue to increase until 2020-2021 and are expected to bring the underfunded retirement system to full funding in 30 years.

Employer Contribution	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
STRS	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS	11.847%	13.05%	16.60%	18.20%	19.90%	20.40%

- Alternative Retirement Program (ARP), 5.0%
- Social Security, 6.20%
- Medicare, 1.45%
- State Unemployment Insurance, 0.05%
- Workers' Compensation, 2.575%
- OPEB, 0.01537%

- Budget changes from First Interim:
  - An increase of $0.11 million was added to the budget to cover current certificated excess sick leave costs charged by CalSTRS;
  - A net decrease of approximately $0.13 million was the result of benefit adjustments commensurate with the staffing changes mentioned in the previous section and the inclusion of updated health and welfare package information for new hires.

Health and Welfare Benefits

- In 2000-2001, the District reached an agreement with both associations to establish a Special Reserve-Health and Welfare Benefits (Fund 67.1) to contribute a negotiated level per benefited employee. Prior year negotiations resulted in an increase in the District contribution per each eligible active employee from $9,800 to $10,075. The District also added and boosted the annual ongoing contribution from $600,000 to $800,000, which increases the per-employee contribution each plan year.

  Contributions into this fund cover medical, dental, vision, life insurance, and any other miscellaneous Health and Welfare Fund related costs. The current budget has been updated to reflect staffing changes and is budgeted at $19.23 million, an increase of $0.19 million or one percent (1%) from the First Interim report.

Retirement Packages

- By contract, the District pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees.

- For Plan Year 2016, the current budget includes coverage for approximately seventy-three (73) retirees at a projected pay-as-you-go cost for the General Fund of $0.58 million or 87.91% of the total district-wide cost of $664,141.

Books and Supplies (4000-4999) $9,667,646

For the total General Fund, books and supplies are budgeted at $9.67 million, a net decrease of $0.08 million or -0.86% from the First Interim budget. The ***unrestricted*** portion is budgeted at $6.03 million or 62.38% of the total budgeted expenditures, an increase of $0.08 million or 1.38% over the First Interim. The ***restricted*** portion is budgeted at $3.64 million or 37.62% of total budgeted expenditures resulting in a decrease of $0.17 million from the First Interim. The primary cost for this decrease is due to shifting funds to salaries and benefits for the five percent (5%) negotiated TANLA agreement.

Services and Operating Expenditures (5000-5999) $17,629,315

Unrestricted Services and Operating Expenditures are budgeted at $11.06 million, a net increase of $.04 million or 0.40% over the First Interim budget. The increase was a result of budget adjustments at the sites for field trip transportation costs and admission fees.

Capital Outlay (6000-6999) $1,539,557

Unrestricted Capital Outlay is budgeted at $1.29 million, a decrease of $0.06 million from the First Interim budget. The reduction is the net result of updated cost estimates for LCAP projects to ensure clean, safe and well-maintained facilities for student success as follows; classroom technology upgrades for Waite Middle School; baseball and football field renovations at all three high schools; ornamental fencing at La Mirada High School; sound equipment for Norwalk High School, and stage/window improvements for Edmondson Elementary School.

Other Outgo/Transfers Out (7100-7699) $3,990,671

Other outgo is budgeted, in total, at $3.99 million, a net decrease of $0.27 million from the First Interim budget. ***Unrestricted*** budgeted totals increased by $0.03 million from $1.59 million to $1.61 million due to the combined effect of increases in LCFF county tuition transfer of $0.05 and equipment lease costs of $0.01 million netted against a decrease of $0.03 in indirect cost adjustments.

Restricted Program Expenditures

State and Federal Restricted Program expenditures represent 26.34% of the total General Fund activity; these expenditures are budgeted at $51.49 million, an increase of $1.39 million from the First Interim. The increase in restricted program expenditures is the result of adding new programs, adjustments to carryover funds, and updating current allocations.

Significant Restricted Program Changes (informational only)

- **Educator Effectiveness – One-Time** These one-time funds are to be used for professional development, coaching and support services. The District has designated these funds to support teachers to attend professional development trainings and workshops. The budget has been reduced by $1.15 million to reflect the current board plan with the majority of spending to occur in 2016-2017.

Listed on Page 23 is a summary of the various budget adjustments by funding source:

Expenditure Adjustments	Amount
NCLB: Title I, Part A	$17,721
Migrant Education	(68,473)
SpEd: IDEA Local Assistance	(88,242)
SpEd: IDEA Pl 94-142 Private School	(7,555)
SpEd: IDEA Preschool Grant	(365)
SpEd: IDEA Preschool Local Entitlement	(3,999)
SpEd: IDEA Mental Health	(3,800)
SpEd: IDEA Preschool Staff Development	(44)
NCLB: Title II, Part A-Teacher Quality	270
21st Century Community Learning	(105,435)
NCLB: Title III-LEP	15,530
Medi-Cal Billing Option	(9,289)
Emergency Repair Program	40,000
Ca. Clean Energy Jobs Act	69,741
Educator Effectiveness	(1,147,485)
Special Education-AB602	2,137,889
Partnership Academies (All High Schools)	(24,552)
Maintenance	355,111
Nutrition Ed Obesity Prevention (NEOP)	9,000
Medical Administrative Activities (MAA)	(27,644)
Advance Placement Exam Fees	53,874
Cerritos College Transportation mini-grant	500
Cerritos College AMETLL Grant	(87,690)
Los Angeles Universal Preschool (LAUP)	265,287
Total	**$1,390,350**

A summary of all restricted programs and their budget distribution by major object code can be found on Page 24.

Object Code		1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7100-7699	
Resource	Program/Description	Certificated Salaries	Classified Salaries	Benefits	Books & Supplies	Services & Other Operating	Capital Outlay	Other Outgo	Total Expenditures
3010	Title I	$963,677	$928,938	$475,518	$995,179	$976,769	$0	$307,828	$4,647,909
3060 & 3061	Migrant Ed	$247,958	$224,718	$106,892	$85,041	$48,671	$0	$46,804	$760,084
6500 & Federal	All Special Ed	$14,562,174	$6,286,331	$6,481,819	$360,288	$3,357,809	$15,000	$1,378,909	$32,442,330
3550 & 3555	Carl Perkins	$39,950	$14,975	$13,893	$92,733	$25,977	$6,000	$9,376	$202,904
4035 & 4036	Title II, Part A	$432,817	$0	$130,311	$52,669	$59,789	$0	$45,940	$721,526
4050	Title II, Part B - (CaMSP)	$336,035	$10,000	$53,590	$95,503	$460,721	$0	$44,151	$1,000,000
4124	21st Century	$25,155	$298,836	$54,800	$100,451	$8,295	$0	$24,376	$511,913
4201 & 4203	Title III	$144,899	$0	$42,930	$200,450	$3,949	$0	$8,834	$401,062
5630	McKinney Vento	$15,010	$141,625	$35,358	$14,912	$4,410	$0	$14,369	$225,684
5640	Medi-Cal	$149,439	$118,829	$105,925	$0	$20,800	$0	$0	$394,993
5811	Elem. & Secon Counseling Grant	$29,560	$154,458	$36,163	$106,606	$38,208	$0	$24,820	$389,815
6010	After School Ed - (ASES)	$11,678	$1,292,037	$197,153	$142,605	$45,772	$0	$84,462	$1,773,707
6225	Emergency Repair Program	$0	$0	$0	$0	$0	$40,000	$0	$40,000
6230	Clean Energy Grant	$0	$44,335	$20,907	$0	$923	$0	$4,499	$70,664
6264	Educator Effectiveness	$55,000	$0	$8,152	$5,000	$172,460	$0	$0	$240,612
6300	Restricted Lottery	$0	$0	$0	$356,620	$366,458	$0	$0	$723,078
6381	Linked Learning	$3,252	$0	$482	$6,295	$2,741	$0	$868	$13,638
6385	Visual & Perf. Arts Academy	$12,350	$3,150	$2,529	$21,825	$25,118	$0	$4,418	$69,390
6690	Tobacco Use Prevention Ed.	$29,241	$53,663	$20,529	$29,332	$74,350	$0	$10,820	$217,935
7220	Partnership Academies	$123,485	$2,200	$19,755	$158,807	$80,427	$0	$26,156	$410,830
8150	Maintenance	$0	$2,184,774	$909,758	$464,501	$661,440	$165,546	$286,992	$4,673,011
9014	Spade Brigade Garden Grant	$0	$0	$0	$1,151	$0	$0	$0	$1,151
9018	Project Read	$2,433	$0	$362	$3,025	$9,740	$0	$0	$15,560
9019	Nutrition Ed Obesity Prevention	$5,913	$1,500	$1,014	$0	$0	$0	$573	$9,000
9020	LACOE	$5,355	$0	$795	$1,850	$1,000	$0	$0	$9,000
9022	State Farm Grant	$0	$0	$0	$76,380	$941	$20,000	$0	$97,321
9050	Medi-Cal Admin Activities (MAA)	$49,188	$25,095	$24,089	$0	$12,381	$0	$0	$110,753
9055	Health on Wheels	$0	$13,182	$1,198	$703	$690	$0	$0	$15,773
9150	Advance Placement Exam Fees	$0	$0	$0	$0	$53,874	$0	$0	$53,874
9160	Child Health & Disability	$5,937	$0	$1,261	$0	$0	$0	$0	$7,198
9579	SME (PRIME) Ed. Foundation	$945		$140	$10,630	$1,549	$6,000	$0	$19,264
9760	Cerritos College AMETLL Grant	$13,330	$5,087	$2,979	$0	$32,914	$0	$0	$54,310
9781	LA Universal Preschool (LAUP)	$349,591	$276,287	$197,986	$254,785	$16,279	$0	$53,783	$1,148,711
9782	Arts for All Grant	$12,803	$0	$1,897	$0	$5,000	$0	$0	$19,700
Total Expenditures		**$17,627,175**	**$12,080,020**	**$8,948,185**	**$3,637,341**	**$6,569,455**	**$252,546**	**$2,377,978**	**$51,492,700**

OTHER FUNDS – SIGNIFICANT CHANGES

In addition to the General Fund, which is used to operate core services, the District, by law, also operates and maintains other special purpose funds. A detailed analysis of all other funds is provided with the State Forms beginning on Page 57 of this report. Total estimated expenditures for all other funds are $77.45 million, or 28.38% of total operating activity. At this time, the following funds are being utilized and a summary of budgeted revenues and expenditures is provided below.

Fund		REVENUES			EXPENDITURES		
		First Interim	Second Interim	Variance	First Interim	Second Interim	Variance
10.0	Special Ed Pass-Thru	$-	$-	$-	$-	$-	$-
11.0	Adult Education	4,210,706	4,215,706	5,000	3,852,241	3,732,470	(119,771)
12.0	Child Development	10,386,036	10,854,155	468,119	10,380,720	10,852,527	471,807
13.0	Cafeteria	10,187,300	10,163,410	(23,890)	13,225,649	13,513,306	287,657
14.0	Deferred Maintenance	300,543	300,543	-	1,000,357	1,000,357	-
20.0	Sp Res.- OPEB	694,053	694,053	-	700,000	700,000	-
21.0	Build.– Measures S & G	50,000	23,696,040	23,646,040	6,174,099	8,618,508	2,444,409
25.0	Capital Facilities	104,700	154,700	50,000	175,000	184,886	9,886
35.1	Co.Sch. Facility-Prop47	-	-	-	-	-	-
40.1	Sp. Reserve – Facilities	883,779	1,265,328	381,549	865,000	1,292,788	427,788
40.2	Sp. Reserve-Hoxie	706,250	739,250	33,000	97,822	2,100	(95,722)
40.4	Sp. Res-Cap. Equip	-	-	-	-	-	-
51.0	Bond Interest/Red.	14,598,184	14,598,184	-	8,781,061	8,781,061	-
63.0	Child Enterprise	878,655	884,454	5,799	777,814	806,539	28,725
67.1	Self-Ins-H & W	23,417,422	23,417,422	-	23,294,604	23,294,604	-
67.2	Self-Ins-Liab/Prop	1,038,292	1,038,292	-	1,128,420	1,066,755	(61,665)
67.3	Self-Ins-Work Comp.	3,670,000	3,670,000	-	3,302,332	3,601,711	299,379
73.0	Foundation Trust	953	107	(846)	1,346	1,346	-
	Totals:	$71,126,873	$95,691,644	$24,564,771	$73,756,465	$77,448,958	$3,692,493

Significant changes in other funds income and expenditures are detailed below:

- Adult Education income and expenditures increased by $0.01 million due to acceptance of a new local AB86 Consortium Planning grant. Expenditures decreased, in total, by $0.12 million (inclusive of the Consortium Planning grant), as budgets were adjusted to include the 5% negotiated salary improvements for certificated and management employees, a reduction in a certificated management position shifted to LCAP, and adjustments to benefits. Additionally, supplies and operating service budgets were realigned to more accurately reflect program needs through year-end.

- Child Development income increased, in total, by $0.47 million from the First Interim reporting period. Four grants were adjusted as follows: Head Start Local increased $261,070, Federal Child Care Program was closed and shifted to the State Preschool Program for a net increase of $105,156 and Early Head Start Training increased $30,000. Revenue for the Academic Recreational Child Care (ARCC) program realized additional revenue of $71,893, as well as an increase in expenses of $75,581. Budgets were modified to include a 5% salary improvement for the program manager and childcare salaries and benefits were increased to ensure adequate coverage for students enrolled in the program. In total, Child Development expenditures increased $0.47 million.

- The Cafeteria Fund budgeted revenue realized a net reduction of $0.02 million due to lower student participation. Program expenditures increased by $0.29 million as budgets were adjusted for Board approved salary improvements for management positions, classified vacancies and reclassifications of CSEA positions and their corresponding benefits.

- The Building Fund includes bond proceeds from both Measure S and Measure G. Income increased by $23.65 million to reflect the first issuance of Measure G general obligation bonds approved by the voters in 2014. Estimated budgeted expenditures for Measure G decreased by $4.14 million and Measure S expenditures increased by $6.59 million, for net change of $2.44 million for the following projects:

    - Facilities-Measure S: With community input, the Board of Education reached a decision to re-design and renovate the fields at Benton and Corvallis Middle Schools, which will require funds from both Measure S and Measure G. As a result of the changes in scope and design, the project timeline was shifted into subsequent years and the budget reduced.
    - Facilities-Measure G: Architect fees for HVAC replacement at 24 sites for $1.28 million; architect fees and support costs on new site purchases for stadium/field renovations at Glenn and Norwalk totaling $1.00 million; architect fees for gym/locker rooms at La Mirada for $0.28 million and legal fees/general counsel for $0.02 million.
    - Technology-Measure G: Replace current telephone system with Voice Over IP (VOIP) system; upgrade to a higher speed internet system district-wide; purchase of technology and devices for SBAC student testing; replace electrical and fiber optics to upgrade district administration network and installation for a total budgeted estimate of $4.01 million.

- The Capital Facilities (Developer Fees) Fund reflects an increase in revenue of $0.05 million for anticipated developer fee receipts through year-end. Expenditures rose, in total, by $9,886 to reflect anticipated spending for 2015-2016.

- Budgeted revenue for the Special Reserve-Facilities Fund increased by $0.38 million for anticipated Lease/Rental income and Redevelopment Agency (RDA) funds received to date. Expenditures increased $0.43 million to cover the estimated costs of new, existing and completed projects, as follows:
    - Integrate existing carrier controls at Eastwood and Ramona to align them with the district standardized Automated Logic Control (ALC) system; nomination to list Excelsior High School in California Register of Historical Resources; fencing for District bus yard; ice machines at four sites; landscaping at the District office; flooring for the Facilities Department at Excelsior; Transportation fuel pump/yard project; DSA fees at various sites; Benton portable lease; project inspections district-wide; school safety upgrade project and District administration offices remodel/renovations.

- The Special Reserve-Hoxie Fund projected Qualified Zone Academy Bonds (QZAB) interest income increased $0.03 million. Expenditures decreased $0.10 million as the budget was aligned for the tenth payment for the QZAB financing liability account.

- The School age Child Care (SACC) Program realized a slight increase in revenue of $5,799 from First Interim. Expenditures increased $0.03 million as budgets were adjusted for the Board approved 5% salary improvement for the program manager, as well as, a realignment of other expenses to support the growing participation levels in the program.

- The Self Insurance Liability/Property expenditures decreased, in total, by $0.06 million for the recalculation of salaries and benefits for the vacant classified position, and the inclusion of the 5% Board approved salary improvement for management. In addition, savings were realized as premiums, contract services and insurance claims were adjusted to more accurately reflect anticipated spending for 2015-2016.

- Budgeted expenditures for the Self-Insurance Workers' Compensation Fund rose by $0.30 million, or 9.07%. The pro-rata share of salaries and benefits for the Director was adjusted for the recent Board approved 5% salary improvement, while budgeted savings were realized for the vacant secretarial position, resulting in a net decrease of $14,785. Furthermore, insurance premiums, fraud coverage, and actuarial claims for the most current actuarial review dated May 21, 2015 were increased, in total, by $314,164.

- The Foundation Trust Fund income was reduced by $846 for a donation from the “Foundation to Support the Students” organization that was accepted and booked in 2014-2015.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 07, 2016 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: Manuel Cardoso Telephone: (562) 868-0431 Ext. 2028

Title: Director of Fiscal Services E-mail: mcardoso@nlmusd.org

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 first interim.	X	

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	164,345,702.00	163,351,598.00	90,404,132.63	163,894,554.00	542,956.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,456,229.00	12,986,090.00	9,689,419.69	12,986,090.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,024,990.00	1,050,689.00	1,055,161.98	1,212,734.00	162,045.00	15.4%
5) TOTAL, REVENUES			168,826,921.00	177,388,377.00	101,148,714.30	178,093,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,442,982.00	73,153,425.00	36,943,570.43	72,790,993.00	362,432.00	0.5%
2) Classified Salaries		2000-2999	21,559,117.00	22,225,612.00	12,102,537.27	22,495,287.00	(269,675.00)	-1.2%
3) Employee Benefits		3000-3999	28,721,043.00	28,729,226.00	13,365,030.94	28,714,786.00	14,440.00	0.1%
4) Books and Supplies		4000-4999	5,762,316.00	5,948,002.00	3,613,702.75	6,030,305.00	(82,303.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	11,035,333.00	11,015,459.00	5,163,340.45	11,059,860.00	(44,401.00)	-0.4%
6) Capital Outlay		6000-6999	805,887.00	1,346,814.00	154,009.85	1,287,011.00	59,803.00	4.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,543,395.00	2,578,499.00	976,795.58	2,633,074.00	(54,575.00)	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,894,890.00)	(1,960,521.00)	(25,737.90)	(1,988,477.00)	27,956.00	-1.4%
9) TOTAL, EXPENDITURES			141,975,183.00	143,036,516.00	72,293,249.37	143,022,839.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,851,738.00	34,351,861.00	28,855,464.93	35,070,539.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
b) Transfers Out		7600-7629	3,968,096.00	968,096.00	0.00	968,096.00	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	(21,381,170.00)	(19,549,924.00)	0.00	(21,754,911.00)	(2,204,987.00)	11.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,449,266.00)	(19,618,020.00)	0.00	(21,823,007.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,402,472.00	14,733,841.00	28,855,464.93	13,247,532.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,518,599.03	24,518,599.03		24,518,599.03	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)			24,518,599.03	24,518,599.03		24,518,599.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,518,599.03	24,518,599.03		24,518,599.03		
2) Ending Balance, June 30 (E + F1e)			26,921,071.03	39,252,440.03		37,766,131.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	300,000.00	300,000.00		300,000.00		
Prepaid Expenditures		9713	20,000.00	20,000.00		20,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,828,951.00	5,823,209.00		5,864,509.00		
Unassigned/Unappropriated Amount		9790	20,647,120.03	32,984,231.03		31,456,622.03		

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	123,820,267.00	119,293,630.00	67,897,168.00	116,740,933.00	(2,552,697.00)	-2.1%
Education Protection Account State Aid - Current Year		8012	22,246,221.00	24,257,816.00	12,361,793.00	24,237,639.00	(20,177.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	104,399.00	110,044.00	55,422.15	110,044.00	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	2,536.00	2,536.00	2,295.36	2,536.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,306,825.00	15,131,617.00	8,156,168.99	16,039,514.00	907,897.00	6.0%
Unsecured Roll Taxes		8042	250,848.00	250,848.00	245,657.15	250,848.00	0.00	0.0%
Prior Years' Taxes		8043	460,969.00	418,072.00	420,600.56	690,876.00	272,804.00	65.3%
Supplemental Taxes		8044	530,663.00	729,922.00	336,295.98	912,403.00	182,481.00	25.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,234,831.00	1,558,217.00	361,246.73	4,397,471.00	2,839,254.00	182.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	388,143.00	1,598,896.00	554,167.77	512,290.00	(1,086,606.00)	-68.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	13,316.94	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			164,345,702.00	163,351,598.00	90,404,132.63	163,894,554.00	542,956.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			164,345,702.00	163,351,598.00	90,404,132.63	163,894,554.00	542,956.00	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						

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	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	669,053.00	669,053.00	8,914,679.00	10,295,189.00	9,626,136.00	1438.8%
Lottery - Unrestricted and Instructional Materials		8560	2,722,176.00	2,625,901.00	774,740.69	2,625,901.00	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	65,000.00	9,691,136.00	0.00	65,000.00	(9,626,136.00)	-99.3%
TOTAL, OTHER STATE REVENUE			3,456,229.00	12,986,090.00	9,689,419.69	12,986,090.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	318,990.13	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	20,000.00	20,000.00	1,068.66	20,000.00	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	350,000.00	350,000.00	175,036.50	350,000.00	0.00	0.0%
Interest		8660	216,550.00	216,550.00	105,062.16	216,550.00	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	203,440.00	203,440.00	43,874.32	203,440.00	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	235,000.00	260,699.00	411,130.21	422,744.00	162,045.00	62.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,024,990.00	1,050,689.00	1,055,161.98	1,212,734.00	162,045.00	15.4%
TOTAL, REVENUES			168,826,921.00	177,388,377.00	101,148,714.30	178,093,378.00	705,001.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	60,499,531.00	59,992,566.00	29,610,990.86	59,432,404.00	560,162.00	0.9%
Certificated Pupil Support Salaries		1200	3,018,720.00	3,000,371.00	1,646,500.57	3,098,835.00	(98,464.00)	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,747,496.00	6,833,923.00	4,056,819.00	7,059,246.00	(225,323.00)	-3.3%
Other Certificated Salaries		1900	3,177,235.00	3,326,565.00	1,629,260.00	3,200,508.00	126,057.00	3.8%
TOTAL, CERTIFICATED SALARIES			73,442,982.00	73,153,425.00	36,943,570.43	72,790,993.00	362,432.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	935,870.00	1,623,324.00	865,000.96	1,578,251.00	45,073.00	2.8%
Classified Support Salaries		2200	10,618,883.00	10,603,883.00	5,737,561.17	10,530,598.00	73,285.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	2,277,191.00	2,319,086.00	1,387,134.47	2,394,465.00	(75,379.00)	-3.3%
Clerical, Technical and Office Salaries		2400	6,575,599.00	6,527,985.00	3,569,946.86	6,826,714.00	(298,729.00)	-4.6%
Other Classified Salaries		2900	1,151,574.00	1,151,334.00	542,893.81	1,165,259.00	(13,925.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			21,559,117.00	22,225,612.00	12,102,537.27	22,495,287.00	(269,675.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,717,735.00	7,715,815.00	4,004,305.08	7,803,333.00	(87,518.00)	-1.1%
PERS		3201-3202	2,346,302.00	2,366,542.00	1,290,405.64	2,405,696.00	(39,154.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	2,930,185.00	2,942,127.00	1,400,903.63	2,760,902.00	181,225.00	6.2%
Health and Welfare Benefits		3401-3402	12,744,672.00	12,724,602.00	5,165,476.38	12,840,779.00	(116,177.00)	-0.9%
Unemployment Insurance		3501-3502	94,288.00	94,469.00	24,531.55	67,759.00	26,710.00	28.3%
Workers' Compensation		3601-3602	2,394,148.00	2,396,604.00	1,265,963.79	2,402,551.00	(5,947.00)	-0.2%
OPEB, Allocated		3701-3702	21,242.00	20,969.00	7,567.09	12,314.00	8,655.00	41.3%
OPEB, Active Employees		3751-3752	471,471.00	467,098.00	205,377.78	420,452.00	46,646.00	10.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	500.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,721,043.00	28,729,226.00	13,365,030.94	28,714,786.00	14,440.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,222,300.00	1,235,612.00	945,242.89	1,235,612.00	0.00	0.0%
Books and Other Reference Materials		4200	61,900.00	63,557.00	7,501.34	65,406.00	(1,849.00)	-2.9%
Materials and Supplies		4300	3,781,116.00	3,871,972.00	2,137,622.98	3,874,905.00	(2,933.00)	-0.1%
Noncapitalized Equipment		4400	697,000.00	776,861.00	523,335.54	854,382.00	(77,521.00)	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,762,316.00	5,948,002.00	3,613,702.75	6,030,305.00	(82,303.00)	-1.4%
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	523,033.00	445,147.00	262,472.16	480,083.00	(34,936.00)	-7.8%
Dues and Memberships		5300	34,699.00	80,096.00	67,156.00	81,341.00	(1,245.00)	-1.6%
Insurance		5400-5450	1,012,296.00	1,012,296.00	0.00	1,012,296.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,210,788.00	4,216,336.00	2,023,696.50	4,195,134.00	21,202.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	826,282.00	854,401.00	501,219.15	858,703.00	(4,302.00)	-0.5%
Transfers of Direct Costs		5710	(65,193.00)	(77,830.00)	(36,729.70)	(86,172.00)	8,342.00	-10.7%
Transfers of Direct Costs - Interfund		5750	(604,411.00)	(602,911.00)	(16,002.64)	(600,070.00)	(2,841.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	4,644,310.00	4,621,876.00	2,078,300.19	4,607,511.00	14,365.00	0.3%
Communications		5900	453,529.00	466,048.00	283,228.79	511,034.00	(44,986.00)	-9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,035,333.00	11,015,459.00	5,163,340.45	11,059,860.00	(44,401.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	127,944.00	(127,944.00)	New
Buildings and Improvements of Buildings		6200	769,887.00	769,887.00	7,850.00	466,527.00	303,360.00	39.4%
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	6,000.00	60,243.00	131,824.88	175,856.00	(115,613.00)	-191.9%
Equipment Replacement		6500	30,000.00	516,684.00	14,334.97	516,684.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			805,887.00	1,346,814.00	154,009.85	1,287,011.00	59,803.00	4.4%
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	375,000.00	397,455.00	(56,904.12)	442,055.00	(44,600.00)	-11.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	2,079,454.00	2,079,454.00	1,033,699.70	2,079,454.00	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	10,470.00	10,470.00	0.00	4,404.00	6,066.00	57.9%
Other Debt Service - Principal		7439	78,471.00	91,120.00	0.00	107,161.00	(16,041.00)	-17.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,543,395.00	2,578,499.00	976,795.58	2,633,074.00	(54,575.00)	-2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,202,732.00)	(1,296,453.00)	(25,737.90)	(1,317,713.00)	21,260.00	-1.6%
Transfers of Indirect Costs - Interfund		7350	(692,158.00)	(664,068.00)	0.00	(670,764.00)	6,696.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,894,890.00)	(1,960,521.00)	(25,737.90)	(1,988,477.00)	27,956.00	-1.4%
TOTAL, EXPENDITURES			141,975,183.00	143,036,516.00	72,293,249.37	143,022,839.00	13,677.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			900,000.00	900,000.00	0.00	900,000.00	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	3,968,096.00	968,096.00	0.00	968,096.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,968,096.00	968,096.00	0.00	968,096.00	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	(21,381,170.00)	(19,549,924.00)	0.00	(22,019,262.00)	(2,469,338.00)	12.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	264,351.00	264,351.00	New
(e) TOTAL, CONTRIBUTIONS			(21,381,170.00)	(19,549,924.00)	0.00	(21,754,911.00)	(2,204,987.00)	11.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,449,266.00)	(19,618,020.00)	0.00	(21,823,007.00)	(2,204,987.00)	11.2%

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	11,583,476.00	13,194,209.00	3,033,768.78	13,064,420.00	(129,789.00)	-1.0%
3) Other State Revenue		8300-8599	14,024,794.00	15,649,940.00	10,274,351.67	15,721,707.00	71,767.00	0.5%
4) Other Local Revenue		8600-8799	1,465,360.00	1,760,945.00	1,002,558.72	2,138,393.00	377,448.00	21.4%
5) TOTAL, REVENUES			27,073,630.00	30,605,094.00	14,310,679.17	30,924,520.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,993,948.00	16,419,746.00	8,564,144.31	17,627,175.00	(1,207,429.00)	-7.4%
2) Classified Salaries		2000-2999	13,061,677.00	12,858,405.00	5,836,156.66	12,080,020.00	778,385.00	6.1%
3) Employee Benefits		3000-3999	8,388,352.00	8,949,946.00	3,946,101.04	8,948,185.00	1,761.00	0.0%
4) Books and Supplies		4000-4999	3,065,206.00	3,803,046.00	1,160,012.43	3,637,341.00	165,705.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	4,573,764.00	5,241,604.00	2,902,525.28	6,569,455.00	(1,327,851.00)	-25.3%
6) Capital Outlay		6000-6999	1,527,000.00	158,262.00	114,451.26	252,546.00	(94,284.00)	-59.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,542,395.00	1,374,888.00	225,656.89	1,060,265.00	314,623.00	22.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,202,732.00	1,296,453.00	25,737.90	1,317,713.00	(21,260.00)	-1.6%
9) TOTAL, EXPENDITURES			48,355,074.00	50,102,350.00	22,774,785.77	51,492,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,281,444.00)	(19,497,256.00)	(8,464,106.60)	(20,568,180.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	21,381,170.00	19,549,923.00	0.00	21,754,910.00	2,204,987.00	11.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,381,170.00	19,549,923.00	0.00	21,754,910.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,726.00	52,667.00	(8,464,106.60)	1,186,730.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,000.62	110,000.62		110,000.62	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)			110,000.62	110,000.62		110,000.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,000.62	110,000.62		110,000.62		
2) Ending Balance, June 30 (E + F1e)			209,726.62	162,667.62		1,296,730.62		
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	209,726.62	162,667.62		1,296,730.62		
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	3,468,903.00	3,468,903.00	0.00	3,373,106.00	(95,797.00)	-2.8%
Special Education Discretionary Grants		8182	498,120.00	494,320.00	75,448.00	486,112.00	(8,208.00)	-1.7%
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	584,025.00	839,997.00	0.00	780,524.00	(59,473.00)	-7.1%
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	4,105,274.00	4,630,188.00	1,725,389.18	4,647,909.00	17,721.00	0.4%
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	631,341.00	721,256.00	395,711.52	721,526.00	270.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	22,016.00	0.00	22,016.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	313,232.00	363,516.00	131,066.00	379,046.00	15,530.00	4.3%
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	1,459,000.00	1,617,348.00	472,407.88	1,511,913.00	(105,435.00)	-6.5%
Vocational and Applied Technology Education	3500-3699	8290	202,904.00	202,904.00	0.00	202,904.00	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	320,677.00	833,761.00	233,746.20	939,364.00	105,603.00	12.7%
TOTAL, FEDERAL REVENUE			11,583,476.00	13,194,209.00	3,033,768.78	13,064,420.00	(129,789.00)	-1.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	9,662,844.00	9,662,844.00	5,222,013.00	9,662,844.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	723,078.00	820,906.00	57,403.40	807,484.00	(13,422.00)	-1.6%
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	1,773,707.00	1,773,707.00	1,152,909.22	1,773,707.00	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	177,904.00	217,935.00	0.00	217,935.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	1,497,442.00	69,741.00	69,741.00	New
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	1,687,261.00	3,174,548.00	2,344,584.05	3,189,996.00	15,448.00	0.5%
TOTAL, OTHER STATE REVENUE			14,024,794.00	15,649,940.00	10,274,351.67	15,721,707.00	71,767.00	0.5%

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	17,003.36	17,003.00	17,003.00	New
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	865,360.00	1,160,945.00	985,555.36	1,586,390.00	425,445.00	36.6%
Tuition		8710	600,000.00	600,000.00	0.00	535,000.00	(65,000.00)	-10.8%
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			1,465,360.00	1,760,945.00	1,002,558.72	2,138,393.00	377,448.00	21.4%
TOTAL, REVENUES			27,073,630.00	30,605,094.00	14,310,679.17	30,924,520.00	319,426.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,511,540.00	12,756,865.00	6,700,803.24	13,872,076.00	(1,115,211.00)	-8.7%
Certificated Pupil Support Salaries		1200	1,960,724.00	1,980,587.00	962,101.83	2,011,442.00	(30,855.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	775,594.00	832,360.00	503,194.93	935,470.00	(103,110.00)	-12.4%
Other Certificated Salaries		1900	746,090.00	849,934.00	398,044.31	808,187.00	41,747.00	4.9%
TOTAL, CERTIFICATED SALARIES			14,993,948.00	16,419,746.00	8,564,144.31	17,627,175.00	(1,207,429.00)	-7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,017,546.00	8,507,133.00	3,642,489.24	7,902,844.00	604,289.00	7.1%
Classified Support Salaries		2200	2,022,406.00	2,240,401.00	1,164,570.24	2,209,074.00	31,327.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	827,893.00	916,094.00	456,617.79	881,768.00	34,326.00	3.7%
Clerical, Technical and Office Salaries		2400	960,550.00	1,032,725.00	496,452.66	910,142.00	122,583.00	11.9%
Other Classified Salaries		2900	233,282.00	162,052.00	76,026.73	176,192.00	(14,140.00)	-8.7%
TOTAL, CLASSIFIED SALARIES			13,061,677.00	12,858,405.00	5,836,156.66	12,080,020.00	778,385.00	6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,492,927.00	1,642,509.00	871,794.15	1,796,088.00	(153,579.00)	-9.4%
PERS		3201-3202	1,143,412.00	1,150,360.00	544,551.54	1,080,635.00	69,725.00	6.1%
OASDI/Medicare/Alternative		3301-3302	1,223,199.00	1,239,540.00	544,604.13	1,167,353.00	72,187.00	5.8%
Health and Welfare Benefits		3401-3402	3,576,708.00	3,994,422.00	1,534,056.99	3,974,706.00	19,716.00	0.5%
Unemployment Insurance		3501-3502	21,451.00	14,608.00	7,188.13	14,848.00	(240.00)	-1.6%
Workers' Compensation		3601-3602	758,772.00	754,611.00	372,150.15	763,495.00	(8,884.00)	-1.2%
OPEB, Allocated		3701-3702	4,325.00	4,498.00	2,223.46	4,586.00	(88.00)	-2.0%
OPEB, Active Employees		3751-3752	167,558.00	149,398.00	69,532.49	146,474.00	2,924.00	2.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,388,352.00	8,949,946.00	3,946,101.04	8,948,185.00	1,761.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	523,941.00	523,809.00	211,876.58	309,140.00	214,669.00	41.0%
Books and Other Reference Materials		4200	8,800.00	8,341.00	2,350.92	13,550.00	(5,209.00)	-62.5%
Materials and Supplies		4300	2,182,238.00	2,817,697.00	662,456.51	2,816,406.00	1,291.00	0.0%
Noncapitalized Equipment		4400	350,227.00	453,199.00	283,328.42	498,245.00	(45,046.00)	-9.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,065,206.00	3,803,046.00	1,160,012.43	3,637,341.00	165,705.00	4.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,053,000.00	1,309,073.00	534,847.98	1,668,737.00	(359,664.00)	-27.5%
Travel and Conferences		5200	368,640.00	669,079.00	204,990.24	531,284.00	137,795.00	20.6%
Dues and Memberships		5300	14,175.00	2,500.00	2,650.00	3,900.00	(1,400.00)	-56.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,500.00	61,451.00	43,588.47	59,990.00	1,461.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,531.00	243,809.00	263,022.10	104,815.00	138,994.00	57.0%
Transfers of Direct Costs		5710	65,193.00	77,830.00	36,729.70	86,172.00	(8,342.00)	-10.7%
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	2,893,257.00	2,869,394.00	1,809,412.29	4,103,290.00	(1,233,896.00)	-43.0%
Communications		5900	8,468.00	8,468.00	7,284.50	11,267.00	(2,799.00)	-33.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,573,764.00	5,241,604.00	2,902,525.28	6,569,455.00	(1,327,851.00)	-25.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	8,500.00	8,500.00	20,400.00	(11,900.00)	-140.0%
Buildings and Improvements of Buildings		6200	0.00	8,762.00	8,762.00	93,459.00	(84,697.00)	-966.6%
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	27,000.00	47,000.00	5,502.32	47,000.00	0.00	0.0%
Equipment Replacement		6500	500,000.00	94,000.00	91,686.94	91,687.00	2,313.00	2.5%
TOTAL, CAPITAL OUTLAY			1,527,000.00	158,262.00	114,451.26	252,546.00	(94,284.00)	-59.6%
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	1,542,395.00	1,362,995.00	225,656.89	1,048,372.00	314,623.00	23.1%
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	618.00	0.00	618.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	11,275.00	0.00	11,275.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,542,395.00	1,374,888.00	225,656.89	1,060,265.00	314,623.00	22.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,202,732.00	1,296,453.00	25,737.90	1,317,713.00	(21,260.00)	-1.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,202,732.00	1,296,453.00	25,737.90	1,317,713.00	(21,260.00)	-1.6%
TOTAL, EXPENDITURES			48,355,074.00	50,102,350.00	22,774,785.77	51,492,700.00	(1,390,350.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	21,381,170.00	19,549,923.00	0.00	22,019,261.00	2,469,338.00	12.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(264,351.00)	(264,351.00)	New
(e) TOTAL, CONTRIBUTIONS			21,381,170.00	19,549,923.00	0.00	21,754,910.00	2,204,987.00	11.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,381,170.00	19,549,923.00	0.00	21,754,910.00	(2,204,987.00)	11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	164,345,702.00	163,351,598.00	90,404,132.63	163,894,554.00	542,956.00	0.3%
2) Federal Revenue		8100-8299	11,583,476.00	13,194,209.00	3,033,768.78	13,064,420.00	(129,789.00)	-1.0%
3) Other State Revenue		8300-8599	17,481,023.00	28,636,030.00	19,963,771.36	28,707,797.00	71,767.00	0.3%
4) Other Local Revenue		8600-8799	2,490,350.00	2,811,634.00	2,057,720.70	3,351,127.00	539,493.00	19.2%
5) TOTAL, REVENUES			195,900,551.00	207,993,471.00	115,459,393.47	209,017,898.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	88,436,930.00	89,573,171.00	45,507,714.74	90,418,168.00	(844,997.00)	-0.9%
2) Classified Salaries		2000-2999	34,620,794.00	35,084,017.00	17,938,693.93	34,575,307.00	508,710.00	1.4%
3) Employee Benefits		3000-3999	37,109,395.00	37,679,172.00	17,311,131.98	37,662,971.00	16,201.00	0.0%
4) Books and Supplies		4000-4999	8,827,522.00	9,751,048.00	4,773,715.18	9,667,646.00	83,402.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	15,609,097.00	16,257,063.00	8,065,865.73	17,629,315.00	(1,372,252.00)	-8.4%
6) Capital Outlay		6000-6999	2,332,887.00	1,505,076.00	268,461.11	1,539,557.00	(34,481.00)	-2.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,085,790.00	3,953,387.00	1,202,452.47	3,693,339.00	260,048.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(692,158.00)	(664,068.00)	0.00	(670,764.00)	6,696.00	-1.0%
9) TOTAL, EXPENDITURES			190,330,257.00	193,138,866.00	95,068,035.14	194,515,539.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,570,294.00	14,854,605.00	20,391,358.33	14,502,359.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
b) Transfers Out		7600-7629	3,968,096.00	968,096.00	0.00	968,096.00	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	(1.00)	0.00	(1.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,068,096.00)	(68,097.00)	0.00	(68,097.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,502,198.00	14,786,508.00	20,391,358.33	14,434,262.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,628,599.65	24,628,599.65		24,628,599.65	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)			24,628,599.65	24,628,599.65		24,628,599.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,628,599.65	24,628,599.65		24,628,599.65		
2) Ending Balance, June 30 (E + F1e)			27,130,797.65	39,415,107.65		39,062,861.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	300,000.00	300,000.00		300,000.00		
Prepaid Expenditures		9713	20,000.00	20,000.00		20,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	209,726.62	162,667.62		1,296,730.62		
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	5,828,951.00	5,823,209.00		5,864,509.00		
Unassigned/Unappropriated Amount		9790	20,647,120.03	32,984,231.03		31,456,622.03		

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	123,820,267.00	119,293,630.00	67,897,168.00	116,740,933.00	(2,552,697.00)	-2.1%
Education Protection Account State Aid - Current Year		8012	22,246,221.00	24,257,816.00	12,361,793.00	24,237,639.00	(20,177.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	104,399.00	110,044.00	55,422.15	110,044.00	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	2,536.00	2,536.00	2,295.36	2,536.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,306,825.00	15,131,617.00	8,156,168.99	16,039,514.00	907,897.00	6.0%
Unsecured Roll Taxes		8042	250,848.00	250,848.00	245,657.15	250,848.00	0.00	0.0%
Prior Years' Taxes		8043	460,969.00	418,072.00	420,600.56	690,876.00	272,804.00	65.3%
Supplemental Taxes		8044	530,663.00	729,922.00	336,295.98	912,403.00	182,481.00	25.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,234,831.00	1,558,217.00	361,246.73	4,397,471.00	2,839,254.00	182.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	388,143.00	1,598,896.00	554,167.77	512,290.00	(1,086,606.00)	-68.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	13,316.94	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			164,345,702.00	163,351,598.00	90,404,132.63	163,894,554.00	542,956.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			164,345,702.00	163,351,598.00	90,404,132.63	163,894,554.00	542,956.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,468,903.00	3,468,903.00	0.00	3,373,106.00	(95,797.00)	-2.8%
Special Education Discretionary Grants		8182	498,120.00	494,320.00	75,448.00	486,112.00	(8,208.00)	-1.7%
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	584,025.00	839,997.00	0.00	780,524.00	(59,473.00)	-7.1%
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	4,105,274.00	4,630,188.00	1,725,389.18	4,647,909.00	17,721.00	0.4%
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	631,341.00	721,256.00	395,711.52	721,526.00	270.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	22,016.00	0.00	22,016.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	313,232.00	363,516.00	131,066.00	379,046.00	15,530.00	4.3%
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	1,459,000.00	1,617,348.00	472,407.88	1,511,913.00	(105,435.00)	-6.5%
Vocational and Applied Technology Education	3500-3699	8290	202,904.00	202,904.00	0.00	202,904.00	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	320,677.00	833,761.00	233,746.20	939,364.00	105,603.00	12.7%
TOTAL, FEDERAL REVENUE			11,583,476.00	13,194,209.00	3,033,768.78	13,064,420.00	(129,789.00)	-1.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	9,662,844.00	9,662,844.00	5,222,013.00	9,662,844.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	669,053.00	669,053.00	8,914,679.00	10,295,189.00	9,626,136.00	1438.8%
Lottery - Unrestricted and Instructional Materia		8560	3,445,254.00	3,446,807.00	832,144.09	3,433,385.00	(13,422.00)	-0.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,773,707.00	1,773,707.00	1,152,909.22	1,773,707.00	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	177,904.00	217,935.00	0.00	217,935.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	1,497,442.00	69,741.00	69,741.00	New
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	1,752,261.00	12,865,684.00	2,344,584.05	3,254,996.00	(9,610,688.00)	-74.7%
TOTAL, OTHER STATE REVENUE			17,481,023.00	28,636,030.00	19,963,771.36	28,707,797.00	71,767.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	318,990.13	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	20,000.00	20,000.00	1,068.66	20,000.00	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	17,003.36	17,003.00	17,003.00	New
Leases and Rentals		8650	350,000.00	350,000.00	175,036.50	350,000.00	0.00	0.0%
Interest		8660	216,550.00	216,550.00	105,062.16	216,550.00	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	203,440.00	203,440.00	43,874.32	203,440.00	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	1,100,360.00	1,421,644.00	1,396,685.57	2,009,134.00	587,490.00	41.3%
Tuition		8710	600,000.00	600,000.00	0.00	535,000.00	(65,000.00)	-10.8%
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			2,490,350.00	2,811,634.00	2,057,720.70	3,351,127.00	539,493.00	19.2%
TOTAL, REVENUES			195,900,551.00	207,993,471.00	115,459,393.47	209,017,898.00	1,024,427.00	0.5%

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	72,011,071.00	72,749,431.00	36,311,794.10	73,304,480.00	(555,049.00)	-0.8%
Certificated Pupil Support Salaries		1200	4,979,444.00	4,980,958.00	2,608,602.40	5,110,277.00	(129,319.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,523,090.00	7,666,283.00	4,560,013.93	7,994,716.00	(328,433.00)	-4.3%
Other Certificated Salaries		1900	3,923,325.00	4,176,499.00	2,027,304.31	4,008,695.00	167,804.00	4.0%
TOTAL, CERTIFICATED SALARIES			88,436,930.00	89,573,171.00	45,507,714.74	90,418,168.00	(844,997.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,953,416.00	10,130,457.00	4,507,490.20	9,481,095.00	649,362.00	6.4%
Classified Support Salaries		2200	12,641,289.00	12,844,284.00	6,902,131.41	12,739,672.00	104,612.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	3,105,084.00	3,235,180.00	1,843,752.26	3,276,233.00	(41,053.00)	-1.3%
Clerical, Technical and Office Salaries		2400	7,536,149.00	7,560,710.00	4,066,399.52	7,736,856.00	(176,146.00)	-2.3%
Other Classified Salaries		2900	1,384,856.00	1,313,386.00	618,920.54	1,341,451.00	(28,065.00)	-2.1%
TOTAL, CLASSIFIED SALARIES			34,620,794.00	35,084,017.00	17,938,693.93	34,575,307.00	508,710.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,210,662.00	9,358,324.00	4,876,099.23	9,599,421.00	(241,097.00)	-2.6%
PERS		3201-3202	3,489,714.00	3,516,902.00	1,834,957.18	3,486,331.00	30,571.00	0.9%
OASDI/Medicare/Alternative		3301-3302	4,153,384.00	4,181,667.00	1,945,507.76	3,928,255.00	253,412.00	6.1%
Health and Welfare Benefits		3401-3402	16,321,380.00	16,719,024.00	6,699,533.37	16,815,485.00	(96,461.00)	-0.6%
Unemployment Insurance		3501-3502	115,739.00	109,077.00	31,719.68	82,607.00	26,470.00	24.3%
Workers' Compensation		3601-3602	3,152,920.00	3,151,215.00	1,638,113.94	3,166,046.00	(14,831.00)	-0.5%
OPEB, Allocated		3701-3702	25,567.00	25,467.00	9,790.55	16,900.00	8,567.00	33.6%
OPEB, Active Employees		3751-3752	639,029.00	616,496.00	274,910.27	566,926.00	49,570.00	8.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	500.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,109,395.00	37,679,172.00	17,311,131.98	37,662,971.00	16,201.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,746,241.00	1,759,421.00	1,157,119.47	1,544,752.00	214,669.00	12.2%
Books and Other Reference Materials		4200	70,700.00	71,898.00	9,852.26	78,956.00	(7,058.00)	-9.8%
Materials and Supplies		4300	5,963,354.00	6,689,669.00	2,800,079.49	6,691,311.00	(1,642.00)	0.0%
Noncapitalized Equipment		4400	1,047,227.00	1,230,060.00	806,663.96	1,352,627.00	(122,567.00)	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,827,522.00	9,751,048.00	4,773,715.18	9,667,646.00	83,402.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,053,000.00	1,309,073.00	534,847.98	1,668,737.00	(359,664.00)	-27.5%
Travel and Conferences		5200	891,673.00	1,114,226.00	467,462.40	1,011,367.00	102,859.00	9.2%
Dues and Memberships		5300	48,874.00	82,596.00	69,806.00	85,241.00	(2,645.00)	-3.2%
Insurance		5400-5450	1,012,296.00	1,012,296.00	0.00	1,012,296.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,256,288.00	4,277,787.00	2,067,284.97	4,255,124.00	22,663.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	951,813.00	1,098,210.00	764,241.25	963,518.00	134,692.00	12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(604,411.00)	(602,911.00)	(16,002.64)	(600,070.00)	(2,841.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	7,537,567.00	7,491,270.00	3,887,712.48	8,710,801.00	(1,219,531.00)	-16.3%
Communications		5900	461,997.00	474,516.00	290,513.29	522,301.00	(47,785.00)	-10.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,609,097.00	16,257,063.00	8,065,865.73	17,629,315.00	(1,372,252.00)	-8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	8,500.00	8,500.00	148,344.00	(139,844.00)	-1645.2%
Buildings and Improvements of Buildings		6200	769,887.00	778,649.00	16,612.00	559,986.00	218,663.00	28.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	33,000.00	107,243.00	137,327.20	222,856.00	(115,613.00)	-107.8%
Equipment Replacement		6500	530,000.00	610,684.00	106,021.91	608,371.00	2,313.00	0.4%
TOTAL, CAPITAL OUTLAY			2,332,887.00	1,505,076.00	268,461.11	1,539,557.00	(34,481.00)	-2.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,917,395.00	1,760,450.00	168,752.77	1,490,427.00	270,023.00	15.3%
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	2,079,454.00	2,079,454.00	1,033,699.70	2,079,454.00	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	10,470.00	11,088.00	0.00	5,022.00	6,066.00	54.7%
Other Debt Service - Principal		7439	78,471.00	102,395.00	0.00	118,436.00	(16,041.00)	-15.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,085,790.00	3,953,387.00	1,202,452.47	3,693,339.00	260,048.00	6.6%
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	(692,158.00)	(664,068.00)	0.00	(670,764.00)	6,696.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(692,158.00)	(664,068.00)	0.00	(670,764.00)	6,696.00	-1.0%
TOTAL, EXPENDITURES			190,330,257.00	193,138,866.00	95,068,035.14	194,515,539.00	(1,376,673.00)	-0.7%

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	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			900,000.00	900,000.00	0.00	900,000.00	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	3,968,096.00	968,096.00	0.00	968,096.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,968,096.00	968,096.00	0.00	968,096.00	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	(1.00)	0.00	(1.00)		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	(1.00)	0.00	(1.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,068,096.00)	(68,097.00)	0.00	(68,097.00)	0.00	0.0%

Resource	Description	2015-16 Projected Year Totals
6230	California Clean Energy Jobs Act	64,279.26
6264	Educator Effectiveness	1,147,485.00
6300	Lottery: Instructional Materials	84,406.00
6500	Special Education	0.58
9010	Other Restricted Local	559.78
Total, Restricted Balance		1,296,730.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	415,940.00	517,368.00	0.00	517,368.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	3,605,002.00	2,102,917.00	3,605,002.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,336.00	88,336.00	31,007.60	93,336.00	5,000.00	5.7%
5) TOTAL, REVENUES			504,276.00	4,210,706.00	2,133,924.60	4,215,706.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,708,629.00	1,724,957.00	824,602.98	1,614,160.00	110,797.00	6.4%
2) Classified Salaries		2000-2999	500,874.00	514,435.00	285,876.63	531,612.00	(17,177.00)	-3.3%
3) Employee Benefits		3000-3999	586,541.00	590,190.00	249,892.09	535,837.00	54,353.00	9.2%
4) Books and Supplies		4000-4999	140,531.00	209,916.00	26,304.88	214,129.00	(4,213.00)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	794,222.00	812,743.00	120,521.78	836,732.00	(23,989.00)	-3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,730,797.00	3,852,241.00	1,507,198.36	3,732,470.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,226,521.00)	358,465.00	626,726.24	483,236.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,521.00)	358,465.00	626,726.24	483,236.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	381,151.38	381,151.38		381,151.38	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)			381,151.38	381,151.38		381,151.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,151.38	381,151.38		381,151.38		
2) Ending Balance, June 30 (E + F1e)			154,630.38	739,616.38		864,387.38		
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	20,015.53	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	134,614.85	739,616.85		864,387.85		
Stabilize the General fund	0000	9760	*134,614.85*					
Stabilize the General Fund	0000	9760		*739,616.85*				
Stabilize the General Fund	0000	9760				*864,387.85*		
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	(0.47)		(0.47)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	415,940.00	517,368.00	0.00	517,368.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			415,940.00	517,368.00	0.00	517,368.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	3,605,002.00	2,102,917.00	3,605,002.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	3,605,002.00	2,102,917.00	3,605,002.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	1,728.85	1,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	87,236.00	87,236.00	29,278.75	92,236.00	5,000.00	5.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,336.00	88,336.00	31,007.60	93,336.00	5,000.00	5.7%
TOTAL, REVENUES			504,276.00	4,210,706.00	2,133,924.60	4,215,706.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,224,777.00	1,241,105.00	601,373.01	1,237,631.00	3,474.00	0.3%
Certificated Pupil Support Salaries		1200	72,912.00	72,912.00	50,576.97	84,365.00	(11,453.00)	-15.7%
Certificated Supervisors' and Administrators' Salaries		1300	410,940.00	410,940.00	172,653.00	292,164.00	118,776.00	28.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,708,629.00	1,724,957.00	824,602.98	1,614,160.00	110,797.00	6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,727.00	50,135.00	30,650.87	60,746.00	(10,611.00)	-21.2%
Classified Support Salaries		2200	170,837.00	180,773.00	95,639.57	179,480.00	1,293.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	280,310.00	283,527.00	159,586.19	291,386.00	(7,859.00)	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			500,874.00	514,435.00	285,876.63	531,612.00	(17,177.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	183,336.00	185,088.00	81,310.17	164,806.00	20,282.00	11.0%
PERS		3201-3202	51,157.00	51,536.00	27,877.80	52,139.00	(603.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	64,253.00	65,355.00	32,082.96	62,158.00	3,197.00	4.9%
Health and Welfare Benefits		3401-3402	217,910.00	217,910.00	76,123.36	193,621.00	24,289.00	11.1%
Unemployment Insurance		3501-3502	1,438.00	1,454.00	555.38	1,078.00	376.00	25.9%
Workers' Compensation		3601-3602	60,101.00	60,539.00	28,594.82	55,256.00	5,283.00	8.7%
OPEB, Allocated		3701-3702	340.00	343.00	171.35	331.00	12.00	3.5%
OPEB, Active Employees		3751-3752	8,006.00	7,965.00	3,176.25	6,448.00	1,517.00	19.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			586,541.00	590,190.00	249,892.09	535,837.00	54,353.00	9.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,230.00	1,230.00	1,169.02	1,399.00	(169.00)	-13.7%
Books and Other Reference Materials		4200	22,600.00	22,600.00	4,595.51	24,608.00	(2,008.00)	-8.9%
Materials and Supplies		4300	74,201.00	158,386.00	18,041.10	161,422.00	(3,036.00)	-1.9%
Noncapitalized Equipment		4400	42,500.00	27,700.00	2,499.25	26,700.00	1,000.00	3.6%
TOTAL, BOOKS AND SUPPLIES			140,531.00	209,916.00	26,304.88	214,129.00	(4,213.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,050.00	8,250.00	1,940.10	8,250.00	0.00	0.0%
Dues and Memberships		5300	3,300.00	3,300.00	3,328.00	3,328.00	(28.00)	-0.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	124,200.00	124,200.00	41,112.76	124,100.00	100.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,800.00	28,800.00	15,629.99	28,388.00	412.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	572,012.00	572,012.00	606.78	572,262.00	(250.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,760.00	60,081.00	36,685.96	56,480.00	3,601.00	6.0%
Communications		5900	16,100.00	16,100.00	21,218.19	43,924.00	(27,824.00)	-172.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			794,222.00	812,743.00	120,521.78	836,732.00	(23,989.00)	-3.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,730,797.00	3,852,241.00	1,507,198.36	3,732,470.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,000,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,000,000.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,410,174.00	8,410,174.00	3,854,403.86	8,620,985.00	210,811.00	2.5%
3) Other State Revenue		8300-8599	1,346,397.00	1,346,397.00	593,375.00	1,531,812.00	185,415.00	13.8%
4) Other Local Revenue		8600-8799	629,465.00	629,465.00	354,795.09	701,358.00	71,893.00	11.4%
5) TOTAL, REVENUES			10,386,036.00	10,386,036.00	4,802,573.95	10,854,155.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,913,908.00	3,909,718.00	2,148,601.90	4,031,940.00	(122,222.00)	-3.1%
2) Classified Salaries		2000-2999	2,830,740.00	2,867,388.00	1,507,778.03	2,904,262.00	(36,874.00)	-1.3%
3) Employee Benefits		3000-3999	2,585,742.00	2,631,566.00	1,192,327.56	2,665,809.00	(34,243.00)	-1.3%
4) Books and Supplies		4000-4999	415,679.00	375,281.00	213,996.73	476,987.00	(101,706.00)	-27.1%
5) Services and Other Operating Expenditures		5000-5999	543,816.00	492,947.00	238,217.56	592,080.00	(99,133.00)	-20.1%
6) Capital Outlay		6000-6999	0.00	12,985.00	68,846.14	83,918.00	(70,933.00)	-546.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,835.00	90,835.00	0.00	97,531.00	(6,696.00)	-7.4%
9) TOTAL, EXPENDITURES			10,380,720.00	10,380,720.00	5,369,767.92	10,852,527.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,316.00	5,316.00	(567,193.97)	1,628.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,316.00	5,316.00	(567,193.97)	1,628.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	139,405.19	139,405.19		139,405.19	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)			139,405.19	139,405.19		139,405.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,405.19	139,405.19		139,405.19		
2) Ending Balance, June 30 (E + F1e)			144,721.19	144,721.19		141,033.19		
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	65,728.40	65,728.40		65,728.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	78,992.79	78,992.79		75,304.79		
Reserve for Economic Uncertainties: Child Cai	0000	9780	*78,992.79*					
Reserve for Economic Uncertainties: Child Cai	0000	9780		*78,992.79*				
Reserve for Economic Uncertainties: Child Cai	0000	9780				*75,304.79*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	8,329,915.00	8,329,915.00	3,854,403.86	8,620,985.00	291,070.00	3.5%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,259.00	80,259.00	0.00	0.00	(80,259.00)	-100.0%
TOTAL, FEDERAL REVENUE			8,410,174.00	8,410,174.00	3,854,403.86	8,620,985.00	210,811.00	2.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,341,397.00	1,341,397.00	591,402.00	1,526,812.00	185,415.00	13.8%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	1,973.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,346,397.00	1,346,397.00	593,375.00	1,531,812.00	185,415.00	13.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	265.00	265.00	1,195.94	265.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	249,200.00	249,200.00	97,973.00	249,200.00	0.00	0.0%
All Other Fees and Contracts		8689	345,000.00	345,000.00	236,720.57	417,752.00	72,752.00	21.1%
Other Local Revenue								
All Other Local Revenue		8699	35,000.00	35,000.00	18,905.58	34,141.00	(859.00)	-2.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			629,465.00	629,465.00	354,795.09	701,358.00	71,893.00	11.4%
TOTAL, REVENUES			10,386,036.00	10,386,036.00	4,802,573.95	10,854,155.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,190,587.00	3,169,516.00	1,697,265.57	3,253,439.00	(83,923.00)	-2.6%
Certificated Pupil Support Salaries		1200	197,427.00	196,355.00	117,988.94	205,961.00	(9,606.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	342,214.00	360,167.00	220,588.55	378,154.00	(17,987.00)	-5.0%
Other Certificated Salaries		1900	183,680.00	183,680.00	112,758.84	194,386.00	(10,706.00)	-5.8%
TOTAL, CERTIFICATED SALARIES			3,913,908.00	3,909,718.00	2,148,601.90	4,031,940.00	(122,222.00)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,092,492.00	1,125,187.00	564,897.76	1,095,006.00	30,181.00	2.7%
Classified Support Salaries		2200	268,836.00	268,346.00	140,307.61	278,551.00	(10,205.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	310,436.00	302,690.00	174,624.83	317,871.00	(15,181.00)	-5.0%
Clerical, Technical and Office Salaries		2400	297,152.00	306,385.00	179,697.03	330,948.00	(24,563.00)	-8.0%
Other Classified Salaries		2900	861,824.00	864,780.00	448,250.80	881,886.00	(17,106.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			2,830,740.00	2,867,388.00	1,507,778.03	2,904,262.00	(36,874.00)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	366,474.00	348,974.00	190,865.08	362,960.00	(13,986.00)	-4.0%
PERS		3201-3202	330,616.00	350,924.00	187,500.05	346,785.00	4,139.00	1.2%
OASDI/Medicare/Alternative		3301-3302	300,968.00	312,921.00	157,417.40	305,580.00	7,341.00	2.3%
Health and Welfare Benefits		3401-3402	1,351,562.00	1,392,399.00	538,038.81	1,423,981.00	(31,582.00)	-2.3%
Unemployment Insurance		3501-3502	3,405.00	3,415.00	1,827.59	3,466.00	(51.00)	-1.5%
Workers' Compensation		3601-3602	184,842.00	176,609.00	94,725.76	177,868.00	(1,259.00)	-0.7%
OPEB, Allocated		3701-3702	1,042.00	1,053.00	566.26	1,115.00	(62.00)	-5.9%
OPEB, Active Employees		3751-3752	46,833.00	45,271.00	21,386.61	44,054.00	1,217.00	2.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,585,742.00	2,631,566.00	1,192,327.56	2,665,809.00	(34,243.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	410,679.00	359,189.00	194,076.33	436,787.00	(77,598.00)	-21.6%
Noncapitalized Equipment		4400	5,000.00	16,092.00	19,920.40	40,200.00	(24,108.00)	-149.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			415,679.00	375,281.00	213,996.73	476,987.00	(101,706.00)	-27.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	50,240.00	47,598.00	10,593.40	40,625.00	6,973.00	14.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,500.00	2,000.00	0.00	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	104,050.00	104,670.00	62,474.16	105,170.00	(500.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,776.00	109,415.00	69,316.18	106,506.00	2,909.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,250.00	17,750.00	3,051.76	14,935.00	2,815.00	15.9%
Professional/Consulting Services and Operating Expenditures		5800	211,500.00	173,002.00	74,877.73	282,144.00	(109,142.00)	-63.1%
Communications		5900	36,500.00	38,512.00	17,904.33	40,700.00	(2,188.00)	-5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			543,816.00	492,947.00	238,217.56	592,080.00	(99,133.00)	-20.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,735.00	7,735.14	7,735.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,250.00	61,111.00	62,611.00	(57,361.00)	-1092.6%
Equipment		6400	0.00	0.00	0.00	13,572.00	(13,572.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	12,985.00	68,846.14	83,918.00	(70,933.00)	-546.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	90,835.00	90,835.00	0.00	97,531.00	(6,696.00)	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,835.00	90,835.00	0.00	97,531.00	(6,696.00)	-7.4%
TOTAL, EXPENDITURES			10,380,720.00	10,380,720.00	5,369,767.92	10,852,527.00		

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

Resource	Description	2015/16 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	65,728.40
Total, Restricted Balance		65,728.40

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,969,000.00	7,969,000.00	3,268,596.43	7,976,448.00	7,448.00	0.1%
3) Other State Revenue		8300-8599	672,000.00	672,000.00	265,013.42	640,662.00	(31,338.00)	-4.7%
4) Other Local Revenue		8600-8799	1,546,300.00	1,546,300.00	787,786.08	1,546,300.00	0.00	0.0%
5) TOTAL, REVENUES			10,187,300.00	10,187,300.00	4,321,395.93	10,163,410.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,386,786.00	3,467,015.00	1,763,746.87	3,436,987.00	30,028.00	0.9%
3) Employee Benefits		3000-3999	1,274,049.00	1,328,656.00	623,465.89	1,384,941.00	(56,285.00)	-4.2%
4) Books and Supplies		4000-4999	5,272,482.00	5,276,694.00	1,841,191.12	5,316,694.00	(40,000.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	1,834,263.00	1,145,501.00	311,260.91	1,856,501.00	(711,000.00)	-62.1%
6) Capital Outlay		6000-6999	750,000.00	1,434,550.00	685,169.01	944,950.00	489,600.00	34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	601,323.00	573,233.00	0.00	573,233.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,118,903.00	13,225,649.00	5,224,833.80	13,513,306.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,931,603.00)	(3,038,349.00)	(903,437.87)	(3,349,896.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,931,603.00)	(3,038,349.00)	(903,437.87)	(3,349,896.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,904,340.12	7,904,340.12		7,904,340.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,904,340.12	7,904,340.12		7,904,340.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,904,340.12	7,904,340.12		7,904,340.12		
2) Ending Balance, June 30 (E + F1e)			4,972,737.12	4,865,991.12		4,554,444.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	133,834.62	133,834.62		133,834.62		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,838,902.50	4,732,156.50		4,420,609.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	7,969,000.00	7,969,000.00	3,268,596.43	7,976,448.00	7,448.00	0.1%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,969,000.00	7,969,000.00	3,268,596.43	7,976,448.00	7,448.00	0.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	672,000.00	672,000.00	265,013.42	640,662.00	(31,338.00)	-4.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			672,000.00	672,000.00	265,013.42	640,662.00	(31,338.00)	-4.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,486,300.00	1,486,300.00	746,888.99	1,486,300.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	24,155.11	45,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	15,000.00	16,741.98	15,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,546,300.00	1,546,300.00	787,786.08	1,546,300.00	0.00	0.0%
TOTAL, REVENUES			10,187,300.00	10,187,300.00	4,321,395.93	10,163,410.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,714,830.00	2,793,807.00	1,388,021.67	2,763,322.00	30,485.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	396,202.00	397,454.00	243,804.00	417,530.00	(20,076.00)	-5.1%
Clerical, Technical and Office Salaries		2400	198,234.00	198,234.00	107,007.96	202,215.00	(3,981.00)	-2.0%
Other Classified Salaries		2900	77,520.00	77,520.00	24,913.24	53,920.00	23,600.00	30.4%
TOTAL, CLASSIFIED SALARIES			3,386,786.00	3,467,015.00	1,763,746.87	3,436,987.00	30,028.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	302,378.00	321,141.00	168,329.52	318,168.00	2,973.00	0.9%
OASDI/Medicare/Alternative		3301-3302	245,130.00	252,408.00	123,291.41	242,921.00	9,487.00	3.8%
Health and Welfare Benefits		3401-3402	611,666.00	636,174.00	272,845.42	708,522.00	(72,348.00)	-11.4%
Unemployment Insurance		3501-3502	1,676.00	1,693.00	869.28	1,671.00	22.00	1.3%
Workers' Compensation		3601-3602	87,723.00	91,078.00	45,605.69	87,519.00	3,559.00	3.9%
OPEB, Allocated		3701-3702	531.00	537.00	272.01	534.00	3.00	0.6%
OPEB, Active Employees		3751-3752	24,945.00	25,625.00	12,252.56	25,606.00	19.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,274,049.00	1,328,656.00	623,465.89	1,384,941.00	(56,285.00)	-4.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	434,382.00	440,037.00	152,870.59	440,037.00	0.00	0.0%
Noncapitalized Equipment		4400	250,000.00	248,557.00	60,714.58	248,557.00	0.00	0.0%
Food		4700	4,588,100.00	4,588,100.00	1,627,605.95	4,628,100.00	(40,000.00)	-0.9%
TOTAL, BOOKS AND SUPPLIES			5,272,482.00	5,276,694.00	1,841,191.12	5,316,694.00	(40,000.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,050.00	9,050.00	587.26	9,050.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	1,986.50	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80,100.00	99,300.00	40,497.08	99,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,500.00	140,457.00	62,623.24	151,457.00	(11,000.00)	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	4,902.10	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,590,563.00	876,644.00	195,000.77	1,576,644.00	(700,000.00)	-79.8%
Communications		5900	12,050.00	12,050.00	5,663.96	12,050.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,834,263.00	1,145,501.00	311,260.91	1,856,501.00	(711,000.00)	-62.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	685,510.00	601,199.16	695,910.00	(10,400.00)	-1.5%
Equipment		6400	550,000.00	550,000.00	0.00	50,000.00	500,000.00	90.9%
Equipment Replacement		6500	200,000.00	199,040.00	83,969.85	199,040.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			750,000.00	1,434,550.00	685,169.01	944,950.00	489,600.00	34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	601,323.00	573,233.00	0.00	573,233.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			601,323.00	573,233.00	0.00	573,233.00	0.00	0.0%
TOTAL, EXPENDITURES			13,118,903.00	13,225,649.00	5,224,833.80	13,513,306.00		

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

Resource	Description	2015/16 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,420,609.50
Total, Restricted Balance		4,420,609.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	1,113.20	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	1,113.20	1,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,000,416.00	1,000,357.00	800,717.47	1,000,357.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,000,416.00	1,000,357.00	800,717.47	1,000,357.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(998,916.00)	(998,857.00)	(799,604.27)	(998,857.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	299,043.00	299,043.00	0.00	299,043.00	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			299,043.00	299,043.00	0.00	299,043.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(699,873.00)	(699,814.00)	(799,604.27)	(699,814.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	699,814.46	699,814.46		699,814.46	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)			699,814.46	699,814.46		699,814.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,814.46	699,814.46		699,814.46		
2) Ending Balance, June 30 (E + F1e)			(58.54)	0.46		0.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.46		0.46		
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	(58.54)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,113.20	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	1,113.20	1,500.00	0.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	1,113.20	1,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	1,000,416.00	1,000,357.00	800,717.47	1,000,357.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,416.00	1,000,357.00	800,717.47	1,000,357.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000,416.00	1,000,357.00	800,717.47	1,000,357.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	299,043.00	299,043.00	0.00	299,043.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			299,043.00	299,043.00	0.00	299,043.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			299,043.00	299,043.00	0.00	299,043.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	20,513.48	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	20,513.48	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	20,513.48	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	669,053.00	669,053.00	0.00	669,053.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	700,000.00	0.00	700,000.00	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			(30,947.00)	(30,947.00)	0.00	(30,947.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,947.00)	(5,947.00)	20,513.48	(5,947.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,802,311.60	5,802,311.60		5,802,311.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,802,311.60	5,802,311.60		5,802,311.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,802,311.60	5,802,311.60		5,802,311.60		
2) Ending Balance, June 30 (E + F1e)			5,796,364.60	5,796,364.60		5,796,364.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,796,364.60	5,796,364.60		5,796,364.60		
Postemployment Retiree Benefits	0000	9780	*5,796,364.60*					
Postemployment Retiree Benefits	0000	9780		*5,796,364.60*				
Postemployment Retiree Benefits	0000	9780				*5,796,364.60*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	25,000.00	25,000.00	20,513.48	25,000.00	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%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	20,513.48	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	20,513.48	25,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	669,053.00	669,053.00	0.00	669,053.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			669,053.00	669,053.00	0.00	669,053.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,947.00)	(30,947.00)	0.00	(30,947.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	31,974.60	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	31,974.60	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	246,144.00	246,144.00	388,862.38	971,376.00	(725,232.00)	-294.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	19,618.37	789,900.00	(789,900.00)	New
6) Capital Outlay		6000-6999	5,927,955.00	5,927,955.00	2,460,601.12	6,857,232.00	(929,277.00)	-15.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,174,099.00	6,174,099.00	2,869,081.87	8,618,508.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,124,099.00)	(6,124,099.00)	(2,837,107.27)	(8,568,508.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	23,646,040.39	23,646,040.00	23,646,040.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	23,646,040.39	23,646,040.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,124,099.00)	(6,124,099.00)	20,808,933.12	15,077,532.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,064,840.35	7,064,840.35		7,064,840.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,064,840.35	7,064,840.35		7,064,840.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,064,840.35	7,064,840.35		7,064,840.35		
2) Ending Balance, June 30 (E + F1e)			940,741.35	940,741.35		22,142,372.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	940,741.35	940,741.35		22,142,372.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	31,974.60	50,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	31,974.60	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	31,974.60	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	199,845.00	199,845.00	299,390.18	808,969.00	(609,124.00)	-304.8%
Noncapitalized Equipment		4400	46,299.00	46,299.00	89,472.20	162,407.00	(116,108.00)	-250.8%
TOTAL, BOOKS AND SUPPLIES			246,144.00	246,144.00	388,862.38	971,376.00	(725,232.00)	-294.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	19,618.37	789,900.00	(789,900.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	19,618.37	789,900.00	(789,900.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,326,111.00	5,326,111.00	1,920.00	62,709.00	5,263,402.00	98.8%
Buildings and Improvements of Buildings		6200	601,844.00	601,844.00	860,792.75	5,178,893.00	(4,577,049.00)	-760.5%
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	1,597,888.37	1,615,630.00	(1,615,630.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,927,955.00	5,927,955.00	2,460,601.12	6,857,232.00	(929,277.00)	-15.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,174,099.00	6,174,099.00	2,869,081.87	8,618,508.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	23,646,040.39	23,646,040.00	23,646,040.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	23,646,040.39	23,646,040.00	23,646,040.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	23,646,040.39	23,646,040.00		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	22,142,372.35
Total, Restricted Balance		22,142,372.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,700.00	104,700.00	118,241.98	154,700.00	50,000.00	47.8%
5) TOTAL, REVENUES			104,700.00	104,700.00	118,241.98	154,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	170,000.00	170,000.00	102,067.30	181,386.00	(11,386.00)	-6.7%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	3,500.00	1,500.00	30.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,000.00	175,000.00	102,067.30	184,886.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,300.00)	(70,300.00)	16,174.68	(30,186.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,300.00)	(70,300.00)	16,174.68	(30,186.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	502,909.05	502,909.05		502,909.05	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)			502,909.05	502,909.05		502,909.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,909.05	502,909.05		502,909.05		
2) Ending Balance, June 30 (E + F1e)			432,609.05	432,609.05		472,723.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	432,609.05	432,609.05		472,723.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,700.00	4,700.00	1,701.88	4,700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	100,000.00	100,000.00	116,540.10	150,000.00	50,000.00	50.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,700.00	104,700.00	118,241.98	154,700.00	50,000.00	47.8%
TOTAL, REVENUES			104,700.00	104,700.00	118,241.98	154,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	150,000.00	102,067.30	177,636.00	(27,636.00)	-18.4%
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	20,000.00	20,000.00	0.00	3,750.00	16,250.00	81.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,000.00	170,000.00	102,067.30	181,386.00	(11,386.00)	-6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	3,500.00	1,500.00	30.0%
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			5,000.00	5,000.00	0.00	3,500.00	1,500.00	30.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,000.00	175,000.00	102,067.30	184,886.00		

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

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	472,723.05
Total, Restricted Balance		472,723.05

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2015/16 Projected Year Totals
7710	State School Facilities Projects	0.00
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,590,029.00	1,590,029.00	1,088,339.98	2,004,578.00	414,549.00	26.1%
5) TOTAL, REVENUES			1,590,029.00	1,590,029.00	1,088,339.98	2,004,578.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	18,112.94	244,922.00	(244,922.00)	New
5) Services and Other Operating Expenditures		5000-5999	52,100.00	352,100.00	96,720.85	615,412.00	(263,312.00)	-74.8%
6) Capital Outlay		6000-6999	15,000.00	515,000.00	96,843.61	434,554.00	80,446.00	15.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,722.00	95,722.00	0.00	0.00	95,722.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,822.00	962,822.00	211,677.40	1,294,888.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,427,207.00	627,207.00	876,662.58	709,690.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,427,207.00	627,207.00	876,662.58	709,690.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,691,740.21	9,691,740.21		9,691,740.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,691,740.21	9,691,740.21		9,691,740.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,691,740.21	9,691,740.21		9,691,740.21		
2) Ending Balance, June 30 (E + F1e)			11,118,947.21	10,318,947.21		10,401,430.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,118,947.21	10,318,947.21		10,401,430.21		
Capital Improvement/Facilities Projects	0000	9780	*11,118,947.21*					
Capital Improvement/Facilities Projects	0000	9780		*10,318,947.21*				
Capital Improvement/Facilities Projects	0000	9780				*10,401,430.21*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	318,990.00	318,990.00	New
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,518,029.00	1,518,029.00	1,059,854.36	1,580,588.00	62,559.00	4.1%
Interest		8660	72,000.00	72,000.00	28,485.62	105,000.00	33,000.00	45.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,590,029.00	1,590,029.00	1,088,339.98	2,004,578.00	414,549.00	26.1%
TOTAL, REVENUES			1,590,029.00	1,590,029.00	1,088,339.98	2,004,578.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	32,247.00	(32,247.00)	New
Noncapitalized Equipment		4400	0.00	0.00	18,112.94	212,675.00	(212,675.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	18,112.94	244,922.00	(244,922.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	300,000.00	7,424.00	334,562.00	(34,562.00)	-11.5%
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	52,100.00	52,100.00	89,296.85	280,850.00	(228,750.00)	-439.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,100.00	352,100.00	96,720.85	615,412.00	(263,312.00)	-74.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	500,000.00	0.00	174,865.00	325,135.00	65.0%
Land Improvements		6170	0.00	0.00	1,735.00	133,881.00	(133,881.00)	New
Buildings and Improvements of Buildings		6200	15,000.00	15,000.00	90,895.61	107,382.00	(92,382.00)	-615.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	4,213.00	4,213.00	(4,213.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	14,213.00	(14,213.00)	New
TOTAL, CAPITAL OUTLAY			15,000.00	515,000.00	96,843.61	434,554.00	80,446.00	15.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	95,722.00	95,722.00	0.00	0.00	95,722.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,722.00	95,722.00	0.00	0.00	95,722.00	100.0%
TOTAL, EXPENDITURES			162,822.00	962,822.00	211,677.40	1,294,888.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,317,375.00	14,598,184.00	0.00	14,598,184.00	0.00	0.0%
5) TOTAL, REVENUES			7,317,375.00	14,598,184.00	0.00	14,598,184.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,143,338.00	8,781,061.00	0.00	8,781,061.00	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			7,143,338.00	8,781,061.00	0.00	8,781,061.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,037.00	5,817,123.00	0.00	5,817,123.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,037.00	5,817,123.00	0.00	5,817,123.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,421,746.00	7,421,746.00		7,421,746.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,421,746.00	7,421,746.00		7,421,746.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,421,746.00	7,421,746.00		7,421,746.00		
2) Ending Balance, June 30 (E + F1e)			7,595,783.00	13,238,869.00		13,238,869.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,595,783.00	13,238,869.00		13,238,869.00		
Restricted for Bond Financing	0000	9780	*7,595,783.00*					
Restricted for Bond Financing	0000	9780		*13,238,869.00*				
Restricted for Bond Finanancing	0000	9780				*13,238,869.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	7,005,613.00	14,320,093.00	0.00	14,320,093.00	0.00	0.0%
Unsecured Roll		8612	156,121.00	158,871.00	0.00	158,871.00	0.00	0.0%
Prior Years' Taxes		8613	79,031.00	49,285.00	0.00	49,285.00	0.00	0.0%
Supplemental Taxes		8614	71,473.00	63,029.00	0.00	63,029.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,137.00	6,906.00	0.00	6,906.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,317,375.00	14,598,184.00	0.00	14,598,184.00	0.00	0.0%
TOTAL, REVENUES			7,317,375.00	14,598,184.00	0.00	14,598,184.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,305,000.00	6,120,000.00	0.00	6,120,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,838,338.00	2,661,061.00	0.00	2,661,061.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,143,338.00	8,781,061.00	0.00	8,781,061.00	0.00	0.0%
TOTAL, EXPENDITURES			7,143,338.00	8,781,061.00	0.00	8,781,061.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	878,655.00	878,655.00	507,376.79	884,454.00	5,799.00	0.7%
5) TOTAL, REVENUES			878,655.00	878,655.00	507,376.79	884,454.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	392,904.00	375,923.00	226,622.95	396,775.00	(20,852.00)	-5.5%
3) Employee Benefits		3000-3999	150,374.00	135,359.00	73,287.02	156,585.00	(21,226.00)	-15.7%
4) Books and Supplies		4000-4999	44,230.00	43,705.00	10,848.34	27,848.00	15,857.00	36.3%
5) Services and Other Operating Expenses		5000-5999	22,302.00	22,827.00	14,533.44	25,331.00	(2,504.00)	-11.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			609,810.00	577,814.00	325,291.75	606,539.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			268,845.00	300,841.00	182,085.04	277,915.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	200,000.00	0.00	200,000.00	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			(200,000.00)	(200,000.00)	0.00	(200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			68,845.00	100,841.00	182,085.04	77,915.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	140,394.76	140,394.76		140,394.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,394.76	140,394.76		140,394.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,394.76	140,394.76		140,394.76		
2) Ending Net Position, June 30 (E + F1e)			209,239.76	241,235.76		218,309.76		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	209,239.76	241,235.76		218,309.76		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	843.00	843.00	888.03	1,788.00	945.00	112.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	860,312.00	860,312.00	495,504.55	865,607.00	5,295.00	0.6%
Other Local Revenue								
All Other Local Revenue		8699	17,500.00	17,500.00	10,984.21	17,059.00	(441.00)	-2.5%
TOTAL, OTHER LOCAL REVENUE			878,655.00	878,655.00	507,376.79	884,454.00	5,799.00	0.7%
TOTAL, REVENUES			878,655.00	878,655.00	507,376.79	884,454.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	89,484.00	89,484.00	54,810.00	93,960.00	(4,476.00)	-5.0%
Clerical, Technical and Office Salaries		2400	17,944.00	18,455.00	8,821.95	17,144.00	1,311.00	7.1%
Other Classified Salaries		2900	285,476.00	267,984.00	162,991.00	285,671.00	(17,687.00)	-6.6%
TOTAL, CLASSIFIED SALARIES			392,904.00	375,923.00	226,622.95	396,775.00	(20,852.00)	-5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	31,350.00	29,479.00	17,907.78	31,649.00	(2,170.00)	-7.4%
OASDI/Medicare/Alternative		3301-3302	27,899.00	27,741.00	15,387.38	27,855.00	(114.00)	-0.4%
Health and Welfare Benefits		3401-3402	78,356.00	66,044.00	33,101.96	84,792.00	(18,748.00)	-28.4%
Unemployment Insurance		3501-3502	196.00	183.00	112.20	196.00	(13.00)	-7.1%
Workers' Compensation		3601-3602	10,651.00	10,041.00	5,835.46	10,217.00	(176.00)	-1.8%
OPEB, Allocated		3701-3702	60.00	56.00	34.74	61.00	(5.00)	-8.9%
OPEB, Active Employees		3751-3752	1,862.00	1,815.00	907.50	1,815.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			150,374.00	135,359.00	73,287.02	156,585.00	(21,226.00)	-15.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	39,230.00	39,230.00	10,848.34	27,848.00	11,382.00	29.0%
Noncapitalized Equipment		4400	5,000.00	4,475.00	0.00	0.00	4,475.00	100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,230.00	43,705.00	10,848.34	27,848.00	15,857.00	36.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	1,300.00	(1,300.00)	New
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	689.00	689.00	0.00	2,153.00	(1,464.00)	-212.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,049.00	7,049.00	5,273.00	6,773.00	276.00	3.9%
Professional/Consulting Services and Operating Expenditures		5800	9,236.00	9,761.00	5,286.84	8,207.00	1,554.00	15.9%
Communications		5900	5,328.00	5,328.00	3,973.60	6,898.00	(1,570.00)	-29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,302.00	22,827.00	14,533.44	25,331.00	(2,504.00)	-11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			609,810.00	577,814.00	325,291.75	606,539.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(200,000.00)	(200,000.00)	0.00	(200,000.00)		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	218,309.76
Total, Restricted Net Position		218,309.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,430,192.00	28,125,714.00	11,370,829.62	28,125,714.00	0.00	0.0%
5) TOTAL, REVENUES			27,430,192.00	28,125,714.00	11,370,829.62	28,125,714.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	138,827.00	138,827.00	75,476.35	120,151.00	18,676.00	13.5%
3) Employee Benefits		3000-3999	42,075.00	42,075.00	19,039.91	33,032.00	9,043.00	21.5%
4) Books and Supplies		4000-4999	3,650.00	38,548.00	2,324.96	37,848.00	700.00	1.8%
5) Services and Other Operating Expenses		5000-5999	26,987,265.00	27,505,906.00	12,659,880.15	27,772,039.00	(266,133.00)	-1.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			27,171,817.00	27,725,356.00	12,756,721.37	27,963,070.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			258,375.00	400,358.00	(1,385,891.75)	162,644.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			258,375.00	400,358.00	(1,385,891.75)	162,644.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,946,437.78	8,946,437.78		8,946,437.78	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)			8,946,437.78	8,946,437.78		8,946,437.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,946,437.78	8,946,437.78		8,946,437.78		
2) Ending Net Position, June 30 (E + F1e)			9,204,812.78	9,346,795.78		9,109,081.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	9,204,812.78	9,346,795.78		9,109,081.78		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	184,700.00	184,700.00	90,899.99	184,700.00	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								
In-District Premiums/Contributions		8674	26,207,900.00	26,903,422.00	11,279,929.63	26,903,422.00	0.00	0.0%
All Other Fees and Contracts		8689	1,037,592.00	1,037,592.00	0.00	1,037,592.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,430,192.00	28,125,714.00	11,370,829.62	28,125,714.00	0.00	0.0%
TOTAL, REVENUES			27,430,192.00	28,125,714.00	11,370,829.62	28,125,714.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,114.00	102,114.00	62,543.25	107,217.00	(5,103.00)	-5.0%
Clerical, Technical and Office Salaries		2400	36,713.00	36,713.00	12,933.10	12,934.00	23,779.00	64.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			138,827.00	138,827.00	75,476.35	120,151.00	18,676.00	13.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	16,447.00	16,447.00	8,941.67	14,235.00	2,212.00	13.4%
OASDI/Medicare/Alternative		3301-3302	10,621.00	10,621.00	4,955.33	9,191.00	1,430.00	13.5%
Health and Welfare Benefits		3401-3402	10,508.00	10,508.00	2,954.52	6,101.00	4,407.00	41.9%
Unemployment Insurance		3501-3502	69.00	69.00	37.75	60.00	9.00	13.0%
Workers' Compensation		3601-3602	3,763.00	3,763.00	1,943.52	3,094.00	669.00	17.8%
OPEB, Allocated		3701-3702	26.00	26.00	11.58	19.00	7.00	26.9%
OPEB, Active Employees		3751-3752	641.00	641.00	195.54	332.00	309.00	48.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,075.00	42,075.00	19,039.91	33,032.00	9,043.00	21.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,650.00	33,548.00	2,324.96	32,848.00	700.00	2.1%
Noncapitalized Equipment		4400	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,650.00	38,548.00	2,324.96	37,848.00	700.00	1.8%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,345,000.00	1,345,000.00	1,364,261.00	1,375,003.00	(30,003.00)	-2.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	1,100.00	2,169.00	1,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,642,165.00	26,159,806.00	11,293,450.15	26,395,936.00	(236,130.00)	-0.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,987,265.00	27,505,906.00	12,659,880.15	27,772,039.00	(266,133.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			27,171,817.00	27,725,356.00	12,756,721.37	27,963,070.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	107.00	953.00	58.97	107.00	(846.00)	-88.8%
5) TOTAL, REVENUES			107.00	953.00	58.97	107.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	500.00	1,346.00	845.86	1,346.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			500.00	1,346.00	845.86	1,346.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(393.00)	(393.00)	(786.89)	(1,239.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(393.00)	(393.00)	(786.89)	(1,239.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	17,253.66	17,253.66		17,253.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,253.66	17,253.66		17,253.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,253.66	17,253.66		17,253.66		
2) Ending Net Position, June 30 (E + F1e)			16,860.66	16,860.66		16,014.66		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	16,860.66	16,860.66		16,014.66		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	107.00	107.00	58.97	107.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	846.00	0.00	0.00	(846.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			107.00	953.00	58.97	107.00	(846.00)	-88.8%
TOTAL, REVENUES			107.00	953.00	58.97	107.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	1,346.00	845.86	1,346.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	1,346.00	845.86	1,346.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			500.00	1,346.00	845.86	1,346.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	16,014.66
Total, Restricted Net Position		16,014.66

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)	18,195.23	18,197.04	17,898.07	18,197.05	0.01	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)	18,195.23	18,197.04	17,898.07	18,197.05	0.01	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	54.07	53.36	41.39	41.39	(11.97)	-22%
b. Special Education-Special Day Class	18.13	18.13	16.11	16.11	(2.02)	-11%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.76	1.76	1.51	1.51	(0.25)	-14%
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]	3.90	3.99	3.03	3.03	(0.96)	-24%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	77.86	77.24	62.04	62.04	(15.20)	-20%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,273.09	18,274.28	17,960.11	18,259.09	(15.19)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY									
A. BEGINNING CASH			23,425,458.50	26,396,991.52	28,221,691.42	34,168,414.35	30,696,021.86	29,139,861.10	45,736,604.98	47,135,923.71
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,172,468.00	6,172,468.00	17,291,338.00	11,110,442.00	11,110,442.00	17,291,361.00	11,110,442.00	9,768,753.00
Property Taxes	8020-8079		259,882.29	363,039.11	0.00	(25,986.27)	273,834.16	6,942,467.94	2,230,358.26	1,510,766.41
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	101,576.14	0.00
Federal Revenue	8100-8299		41,447.52	242,907.88	955,323.18	334,740.00	205,749.20	926,674.00	326,927.00	459,146.30
Other State Revenue	8300-8599		474,729.00	515,089.88	2,557,925.22	1,463,087.31	3,102,296.16	6,085,538.79	5,765,105.00	994,131.31
Other Local Revenue	8600-8799		19,394.26	282,094.00	228,660.23	67,818.15	378,981.26	331,789.69	748,983.11	(127,044.49)
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,967,921.07	7,575,598.87	21,033,246.63	12,950,101.19	15,071,302.78	31,577,831.42	20,283,391.51	12,605,752.53
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		722,636.75	1,258,532.85	8,280,574.20	8,318,369.57	8,399,355.52	8,282,134.41	10,246,111.44	8,815,771.38
Classified Salaries	2000-2999		1,391,738.59	1,768,929.73	2,674,266.65	3,000,961.41	3,046,096.72	3,000,931.21	3,055,769.62	3,001,136.65
Employee Benefits	3000-3999		414,218.03	600,393.46	3,094,893.76	3,145,179.37	3,251,832.02	3,242,254.21	3,562,361.13	3,156,156.97
Books and Supplies	4000-4999		98,734.18	369,049.21	1,365,146.68	1,061,800.15	799,457.18	635,800.20	443,727.58	747,309.04
Services	5000-5999		571,921.31	782,014.47	1,319,145.61	1,985,978.68	1,049,537.12	949,435.65	1,407,832.89	1,073,625.28
Capital Outlay	6000-6599		0.00	32,333.45	2,566.01	62,950.16	101,950.80	23,847.78	44,812.91	454,338.84
Other Outgo	7000-7499		0.00	(6,613.88)	357,096.26	(197,391.00)	(57,764.50)	450,505.02	656,620.57	370,553.65
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,183.67
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,199,248.86	4,804,639.29	17,093,689.17	17,377,848.34	16,590,464.86	16,584,908.48	19,417,236.14	17,680,075.48
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	6,228,414.43	1,509,041.24	8,541.63	1,216,684.28	1,182,228.26	30,048.12	1,640,549.82	(8,112.19)	(196,339.39)
Due From Other Funds	9310	675,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	151,530.61	18,671.17	(4,040.36)	34,365.88	28,004.28	5,073.12	42,268.97	20,303.40	47,818.30
Prepaid Expenditures	9330	16,886.52	0.00	16,886.52	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,196,831.56	1,527,712.41	21,387.79	1,251,050.16	1,210,232.54	35,121.24	1,682,818.79	12,191.21	(148,521.09)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	5,580,625.23	2,324,851.60	554,582.29	(756,115.31)	254,877.88	72,119.92	78,997.85	(520,972.15)	1,625,995.01
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	413,065.18	0.00	413,065.18	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,993,690.41	2,324,851.60	967,647.47	(756,115.31)	254,877.88	72,119.92	78,997.85	(520,972.15)	1,625,995.01
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,203,141.15	(797,139.19)	(946,259.68)	2,007,165.47	955,354.66	(36,998.68)	1,603,820.94	533,163.36	(1,774,516.10)
E. NET INCREASE/DECREASE (B - C + D)			2,971,533.02	1,824,699.90	5,946,722.93	(3,472,392.49)	(1,556,160.76)	16,596,743.88	1,399,318.73	(6,848,839.05)
F. ENDING CASH (A + E)			26,396,991.52	28,221,691.42	34,168,414.35	30,696,021.86	29,139,861.10	45,736,604.98	47,135,923.71	40,287,084.66
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A. BEGINNING CASH		40,287,084.66	43,168,364.33	42,091,595.14	38,653,873.91				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,706,676.00	9,768,753.00	9,768,753.00	15,706,676.00	0.00	0.00	140,978,572.00	140,978,572.00
Property Taxes	8020-8079	959,096.56	5,226,691.40	3,418,620.42	1,757,211.72	0.00	0.00	22,915,982.00	22,915,982.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(101,576.14)	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	2,650,896.27	16,068.41	1,388,497.00	2,239,043.28	3,276,999.96	0.00	13,064,420.00	13,064,420.00
Other State Revenue	8300-8599	2,294,097.32	2,466,851.19	964,417.02	1,333,718.00	690,810.80	0.00	28,707,797.00	28,707,797.00
Other Local Revenue	8600-8799	149,887.79	181,866.77	175,677.81	627,728.12	285,290.30	0.00	3,351,127.00	3,351,127.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	900,000.00	0.00	0.00	900,000.00	900,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		21,760,653.94	17,660,230.77	15,715,965.25	22,462,800.98	4,253,101.06	0.00	209,917,898.00	209,917,898.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,870,022.28	8,906,189.55	8,824,813.20	8,915,231.36	578,425.49	0.00	90,418,168.00	90,418,168.00
Classified Salaries	2000-2999	3,495,563.54	3,028,796.89	2,976,933.93	2,807,071.65	1,327,110.41	0.00	34,575,307.00	34,575,307.00
Employee Benefits	3000-3999	3,254,080.69	3,265,379.59	3,133,559.19	6,400,361.25	1,142,301.33	0.00	37,662,971.00	37,662,971.00
Books and Supplies	4000-4999	690,269.92	783,079.33	839,151.67	560,723.47	1,273,397.39	0.00	9,667,646.00	9,667,646.00
Services	5000-5999	1,189,978.76	1,539,039.20	1,519,646.95	1,121,224.43	3,119,934.65	0.00	17,629,315.00	17,629,315.00
Capital Outlay	6000-6599	8,005.70	(1,193,772.50)	12,631.65	819,990.27	1,169,901.93	0.00	1,539,557.00	1,539,557.00
Other Outgo	7000-7499	713,619.21	675,718.59	199,199.36	(252,373.95)	113,405.67	0.00	3,022,575.00	3,022,575.00
Interfund Transfers Out	7600-7629	76,963.63	95,163.84	1,548.95	103,295.84	629,940.07	0.00	968,096.00	968,096.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		18,298,503.73	17,099,594.49	17,507,484.90	20,475,524.32	9,354,416.94	0.00	195,483,635.00	195,483,635.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(266,609.39)	(236,160.15)	(201,760.71)	(1,430,893.33)	0.00	0.00	3,247,218.19	
Due From Other Funds	9310	675,000.00	0.00	0.00	0.00	0.00	0.00	675,000.00	
Stores	9320	9,264.90	(816.01)	(14,512.94)	127,595.64	0.00	0.00	313,996.35	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	16,886.52	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		417,655.51	(236,976.16)	(216,273.65)	(1,303,297.69)	0.00	0.00	4,253,101.06	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	998,526.05	1,400,429.31	1,429,927.93	1,478,131.38	0.00	0.00	8,941,351.76	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	413,065.18	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		998,526.05	1,400,429.31	1,429,927.93	1,478,131.38	0.00	0.00	9,354,416.94	
Nonoperating									
Suspense Clearing	9910					0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(580,870.54)	(1,637,405.47)	(1,646,201.58)	(2,781,429.07)	0.00	0.00	(5,101,315.88)	
E. NET INCREASE/DECREASE (B - C + D)		2,881,279.67	(1,076,769.19)	(3,437,721.23)	(794,152.41)	(5,101,315.88)	0.00	9,332,947.12	14,434,263.00
F. ENDING CASH (A + E)		43,168,364.33	42,091,595.14	38,653,873.91	37,859,721.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,758,405.62	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY									
A. BEGINNING CASH			37,859,721.50	39,237,092.87	41,671,531.26	46,473,459.29	41,645,123.79	39,983,376.24	49,897,920.38	47,558,825.63
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,195,658.00	6,195,658.00	17,093,797.25	11,152,184.00	11,152,184.00	17,093,797.25	11,152,184.00	11,152,184.00
Property Taxes	8020-8079		259,882.29	363,039.11	0.00	(25,986.27)	273,834.16	6,942,467.94	2,230,358.26	1,510,766.41
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	463,339.04	579,173.80	231,669.52	115,834.76	1,042,512.84	847,504.28	215,834.76
Other State Revenue	8300-8599		553,817.24	1,194,180.17	2,688,360.34	1,494,180.17	3,415,268.96	1,067,271.55	1,707,634.48	1,280,725.86
Other Local Revenue	8600-8799		42,481.27	259,850.16	269,850.16	292,331.43	162,406.35	227,368.89	334,812.70	259,850.16
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,051,838.80	8,476,066.48	20,631,181.55	13,144,378.85	15,119,528.23	26,373,418.47	16,272,493.72	14,419,361.19
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		687,305.15	1,539,563.52	8,577,568.21	8,724,193.31	8,934,966.89	8,797,505.86	8,953,295.02	8,916,638.75
Classified Salaries	2000-2999		1,432,451.39	1,890,280.89	2,622,114.41	3,031,386.23	3,152,780.42	3,131,969.99	2,941,207.69	3,024,449.42
Employee Benefits	3000-3999		960,393.68	843,860.56	3,142,375.98	3,186,578.19	3,455,809.90	3,407,589.29	3,925,960.78	3,355,350.31
Books and Supplies	4000-4999		90,471.67	769,009.22	776,708.93	1,174,206.81	764,196.89	538,980.18	1,309,914.32	707,411.48
Services	5000-5999		573,455.55	939,491.01	2,243,274.46	1,214,889.12	1,289,839.24	908,116.55	1,237,548.46	1,091,134.28
Capital Outlay	6000-6599		24,855.81	33,550.23	203,654.01	179,105.06	(78,965.80)	326,091.91	97,119.52	360,460.45
Other Outgo	7000-7499		(5,406.69)	5,046.24	0.00	157,202.55	127,085.69	84,231.93	743,047.30	468,219.09
Interfund Transfers Out	7600-7629		0.00	0.00	4,259.62	45,500.51	4,646.86	81,707.30	128,369.53	61,861.33
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,763,526.56	6,020,801.67	17,569,955.62	17,713,061.78	17,650,360.09	17,276,193.01	19,336,462.62	17,985,525.11
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	4,253,101.06	2,613,500.00	539,931.56	1,374,452.41	1,127,891.14	716,247.08	1,227,781.52	402,028.50	(51,965.29)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	9,938.22	(5,868.80)	39,399.80	(4,360.29)	7,078.10	36,527.14	(7,022.62)	44,655.45
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,378,101.06	2,623,438.22	534,062.76	1,413,852.21	1,123,530.85	723,325.18	1,264,308.66	395,005.88	(7,309.84)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	9,354,416.94	4,534,379.09	554,889.18	(326,849.89)	1,383,183.42	(145,759.13)	446,989.98	(329,868.27)	432,918.12
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,354,416.94	4,534,379.09	554,889.18	(326,849.89)	1,383,183.42	(145,759.13)	446,989.98	(329,868.27)	432,918.12
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,976,315.88)	(1,910,940.87)	(20,826.42)	1,740,702.10	(259,652.57)	869,084.31	817,318.68	724,874.15	(440,227.96)
E. NET INCREASE/DECREASE (B - C + D)			1,377,371.37	2,434,438.39	4,801,928.03	(4,828,335.50)	(1,661,747.55)	9,914,544.14	(2,339,094.75)	(4,006,391.88)
F. ENDING CASH (A + E)			39,237,092.87	41,671,531.26	46,473,459.29	41,645,123.79	39,983,376.24	49,897,920.38	47,558,825.63	43,552,433.75
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A. BEGINNING CASH		43,552,433.75	47,218,479.85	48,934,752.32	47,753,154.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,093,797.25	11,152,184.00	11,152,184.00	17,093,796.25	0.00	0.00	147,679,608.00	147,679,608.00
Property Taxes	8020-8079	959,096.56	5,226,691.40	3,418,620.42	1,757,211.72	0.00	0.00	22,915,982.00	22,915,982.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	2,900,860.44	463,339.04	1,324,182.36	1,010,843.32	3,869,325.84	0.00	13,064,420.00	13,064,420.00
Other State Revenue	8300-8599	1,067,271.55	2,561,451.72	853,817.24	489,539.69	2,971,912.03	0.00	21,345,431.00	21,345,431.00
Other Local Revenue	8600-8799	162,406.35	194,887.62	227,368.89	74,966.02	739,547.00	0.00	3,248,127.00	3,248,127.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	900,000.00	0.00	0.00	900,000.00	900,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		22,183,432.15	19,598,553.78	16,976,172.91	21,326,357.00	7,580,784.87	0.00	209,153,568.00	209,153,568.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,971,623.16	9,008,279.43	8,916,638.75	9,008,279.43	604,828.52	3,446,239.64	95,086,925.64	95,086,925.64
Classified Salaries	2000-2999	3,405,974.00	3,059,133.47	2,996,702.18	2,857,468.32	1,138,134.59	1,304,328.50	35,988,381.50	35,988,381.50
Employee Benefits	3000-3999	3,471,883.43	3,504,030.50	3,315,166.47	5,112,390.03	2,502,446.88	1,511,120.86	41,694,956.86	41,694,956.86
Books and Supplies	4000-4999	702,599.16	775,746.47	851,781.17	601,540.38	562,079.32	0.00	9,624,646.00	9,624,646.00
Services	5000-5999	1,192,229.78	1,429,281.32	1,441,482.50	1,068,474.94	2,801,042.79	0.00	17,430,260.00	17,430,260.00
Capital Outlay	6000-6599	9,921.87	(580,275.85)	89,092.24	291,817.70	66,445.85	0.00	1,022,873.00	1,022,873.00
Other Outgo	7000-7499	564,818.57	607,972.29	183,466.91	(306,295.25)	393,246.37	0.00	3,022,635.00	3,022,635.00
Interfund Transfers Out	7600-7629	115,397.04	83,062.64	2,323.43	131,467.44	309,500.30	0.00	968,096.00	968,096.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		18,434,447.01	17,887,230.27	17,796,653.65	18,765,142.99	8,377,724.62	6,261,689.00	204,838,774.00	204,838,774.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(135,586.34)	(92,901.57)	27,470.00	(294,479.15)	0.00	0.00	7,454,369.86	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	3,869.01	(7,621.80)	(7,701.56)	17,521.36	0.00	0.00	126,414.01	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(131,717.33)	(100,523.37)	19,768.44	(276,957.79)	0.00	0.00	7,580,783.87	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(48,778.29)	(105,472.33)	380,885.25	1,601,207.49	0.00	0.00	8,377,724.62	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(48,778.29)	(105,472.33)	380,885.25	1,601,207.49	0.00	0.00	8,377,724.62	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(82,939.04)	4,948.96	(361,116.81)	(1,878,165.28)	0.00	0.00	(796,940.75)	
E. NET INCREASE/DECREASE (B - C + D)		3,666,046.10	1,716,272.47	(1,181,597.55)	683,048.73	(796,939.75)	(6,261,689.00)	3,517,853.25	4,314,794.00
F. ENDING CASH (A + E)		47,218,479.85	48,934,752.32	47,753,154.77	48,436,203.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								41,377,574.75	

Description	Object Codes	Projected Year Totals (Form 01I) (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	163,894,554.00	4.09%	170,595,590.00	-1.43%	168,147,677.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,986,090.00	-46.01%	7,011,821.00	-53.58%	3,254,703.00
4. Other Local Revenues	8600-8799	1,212,734.00	-8.49%	1,109,734.00	0.00%	1,109,734.00
5. Other Financing Sources						
a. Transfers In	8900-8929	900,000.00	0.00%	900,000.00	0.00%	900,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(21,754,911.00)	0.00%	(21,754,911.00)	0.00%	(21,754,911.00)
6. Total (Sum lines A1 thru A5c)		157,238,467.00	0.40%	157,862,234.00	-3.93%	151,657,203.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				72,790,993.00		73,561,511.00
b. Step & Column Adjustment				676,340.00		703,394.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				94,178.00		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,790,993.00	1.06%	73,561,511.00	0.17%	73,688,871.00
2. Classified Salaries						
a. Base Salaries				22,495,287.00		22,604,033.00
b. Step & Column Adjustment				108,746.00		113,096.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,495,287.00	0.48%	22,604,033.00	0.50%	22,717,129.00
3. Employee Benefits	3000-3999	28,714,786.00	8.02%	31,016,397.00	8.30%	33,590,943.00
4. Books and Supplies	4000-4999	6,030,305.00	0.00%	6,030,305.00	0.00%	6,030,305.00
5. Services and Other Operating Expenditures	5000-5999	11,059,860.00	-1.11%	10,937,194.00	4.44%	11,422,695.00
6. Capital Outlay	6000-6999	1,287,011.00	-40.15%	770,327.00	0.00%	770,327.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,633,074.00	0.00%	2,633,074.00	0.00%	2,633,074.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,988,477.00)	0.00%	(1,988,477.00)	0.00%	(1,988,477.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	968,096.00	0.00%	968,096.00	309.89%	3,968,096.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				6,261,689.00		6,261,689.00
11. Total (Sum lines B1 thru B10)		143,990,935.00	6.11%	152,794,149.00	4.12%	159,094,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		13,247,532.00		5,068,085.00		(7,437,449.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		24,518,599.03		37,766,131.03		42,834,216.03
2. Ending Fund Balance (Sum lines C and D1)		37,766,131.03		42,834,216.03		35,396,767.03
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	445,000.00		445,000.00		445,000.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,864,509.00		6,145,161.00		6,327,408.00
2. Unassigned/Unappropriated	9790	31,456,622.03		36,244,055.03		28,624,359.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,766,131.03		42,834,216.03		35,396,767.03

Description	Object Codes	Projected Year Totals (Form 01I) (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	5,864,509.00		6,145,161.00		6,327,408.00
c. Unassigned/Unappropriated	9790	31,456,622.03		36,244,055.03		28,624,359.03
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		37,321,131.03		42,389,216.03		34,951,767.03

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.

See attached assumptions

Description	Object Codes	Projected Year Totals (Form 01I) (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	13,064,420.00	0.00%	13,064,420.00	0.00%	13,064,420.00
3. Other State Revenues	8300-8599	15,721,707.00	-8.83%	14,333,610.00	0.00%	14,333,610.00
4. Other Local Revenues	8600-8799	2,138,393.00	0.00%	2,138,393.00	0.00%	2,138,393.00
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	21,754,910.00	0.00%	21,754,910.00	0.00%	21,754,910.00
6. Total (Sum lines A1 thru A5c)		52,679,430.00	-2.63%	51,291,333.00	0.00%	51,291,333.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,627,175.00		18,079,175.00
b. Step & Column Adjustment				0.00		
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				452,000.00		(169,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,627,175.00	2.56%	18,079,175.00	-0.93%	17,910,175.00
2. Classified Salaries						
a. Base Salaries				12,080,020.00		12,080,020.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,080,020.00	0.00%	12,080,020.00	0.00%	12,080,020.00
3. Employee Benefits	3000-3999	8,948,185.00	2.45%	9,167,439.00	1.41%	9,296,847.00
4. Books and Supplies	4000-4999	3,637,341.00	-1.18%	3,594,341.00	-1.50%	3,540,341.00
5. Services and Other Operating Expenditures	5000-5999	6,569,455.00	-1.16%	6,493,066.00	-2.03%	6,361,043.00
6. Capital Outlay	6000-6999	252,546.00	0.00%	252,546.00	0.00%	252,546.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,060,265.00	0.00%	1,060,265.00	0.00%	1,060,265.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,317,713.00	0.00%	1,317,713.00	0.00%	1,317,713.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		51,492,700.00	1.07%	52,044,565.00	-0.43%	51,818,950.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,186,730.00		(753,232.00)		(527,617.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		110,000.62		1,296,730.62		543,498.62
2. Ending Fund Balance (Sum lines C and D1)		1,296,730.62		543,498.62		15,881.62
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,296,730.62		543,498.62		15,881.62
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,296,730.62		543,498.62		15,881.62

Description	Object Codes	Projected Year Totals (Form 01I) (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.

See attached assumptions

Description	Object Codes	Projected Year Totals (Form 01I) (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	163,894,554.00	4.09%	170,595,590.00	-1.43%	168,147,677.00
2. Federal Revenues	8100-8299	13,064,420.00	0.00%	13,064,420.00	0.00%	13,064,420.00
3. Other State Revenues	8300-8599	28,707,797.00	-25.65%	21,345,431.00	-17.60%	17,588,313.00
4. Other Local Revenues	8600-8799	3,351,127.00	-3.07%	3,248,127.00	0.00%	3,248,127.00
5. Other Financing Sources						
a. Transfers In	8900-8929	900,000.00	0.00%	900,000.00	0.00%	900,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1.00)	0.00%	(1.00)	0.00%	(1.00)
6. Total (Sum lines A1 thru A5c)		209,917,897.00	-0.36%	209,153,567.00	-2.97%	202,948,536.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				90,418,168.00		91,640,686.00
b. Step & Column Adjustment				676,340.00		703,394.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				546,178.00		(745,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,418,168.00	1.35%	91,640,686.00	-0.05%	91,599,046.00
2. Classified Salaries						
a. Base Salaries				34,575,307.00		34,684,053.00
b. Step & Column Adjustment				108,746.00		113,096.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,575,307.00	0.31%	34,684,053.00	0.33%	34,797,149.00
3. Employee Benefits	3000-3999	37,662,971.00	6.69%	40,183,836.00	6.73%	42,887,790.00
4. Books and Supplies	4000-4999	9,667,646.00	-0.44%	9,624,646.00	-0.56%	9,570,646.00
5. Services and Other Operating Expenditures	5000-5999	17,629,315.00	-1.13%	17,430,260.00	2.03%	17,783,738.00
6. Capital Outlay	6000-6999	1,539,557.00	-33.56%	1,022,873.00	0.00%	1,022,873.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,693,339.00	0.00%	3,693,339.00	0.00%	3,693,339.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(670,764.00)	0.00%	(670,764.00)	0.00%	(670,764.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	968,096.00	0.00%	968,096.00	309.89%	3,968,096.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				6,261,689.00		6,261,689.00
11. Total (Sum lines B1 thru B10)		195,483,635.00	4.79%	204,838,714.00	2.97%	210,913,602.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		14,434,262.00		4,314,853.00		(7,965,066.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		24,628,599.65		39,062,861.65		43,377,714.65
2. Ending Fund Balance (Sum lines C and D1)		39,062,861.65		43,377,714.65		35,412,648.65
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	445,000.00		445,000.00		445,000.00
b. Restricted	9740	1,296,730.62		543,498.62		15,881.62
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,864,509.00		6,145,161.00		6,327,408.00
2. Unassigned/Unappropriated	9790	31,456,622.03		36,244,055.03		28,624,359.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,062,861.65		43,377,714.65		35,412,648.65

Description	Object Codes	Projected Year Totals (Form 01I) (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	5,864,509.00		6,145,161.00		6,327,408.00
c. Unassigned/Unappropriated	9790	31,456,622.03		36,244,055.03		28,624,359.03
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		37,321,131.03		42,389,216.03		34,951,767.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.09%		20.69%		16.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		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)		17,960.11		17,660.11		17,360.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		195,483,635.00		204,838,714.00		210,913,602.00
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)		195,483,635.00		204,838,714.00		210,913,602.00
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)		5,864,509.05		6,145,161.42		6,327,408.06
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,864,509.05		6,145,161.42		6,327,408.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Norwalk - La Mirada USD **Assumptions for 2016-17**

Multi-year Financial Projections

(Unrestricted Changes)

The **2016-2017** projections are the same as **2015-2016** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living & GAP Adjustment for LCFF (0.47 % & 49.08%)	$8,991,034
Zero-Funded COLA Assumption	$0
Growth Funding (Declining Enrollment 300)	($2,289,998)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$6,701,036
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (Declining Rates)	$0
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($53,033)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education Revenue Limit Transfer Change	$0
One-Time Revenues (Included in 2015-16)	
Discretionary Funds $529/ADA (Mandated Cost Reimbursement)	($9,626,136)
Energy Credit/Rebate	($103,000)
Other Revenues	
Discretionary Funds $207/ADA (Mandated Cost Reimbursement)	$3,704,900
Total Anticipated Change in Revenues	**$623,767**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$902,309
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
2015-16 Negotiations: TANLA-grades TK-3 staffing ratio from 28:1 to 27:1	$678,032
2015-16 Negotiations: TANLA-grades 4-12 staffing rounding from 0.75 to 0.65	$200,524
2013-14 & 14-15 Negotiations: TANLA On-going H&W Contribution ($800k)	$386,068
Increase in PERS Contribution Rates (from 11.847% to 13.05%)	$244,286
Increase in STRS Contribution Rates (from 10.73% to 12.58%)	$1,326,312
2013-14 & 14-15 Negotiations: CSEA On-going H&W Contribution ($800k)	$162,344
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	($303,964)
Increase in Utilities & Fuel	$156,002
Liability Insurance	$25,296
Other Reductions/Adjustments	
Adult Education program funding	$0
LCAP Supplemental & Concentration Grant Proportionality	$6,261,689
One-Time Expenditure Changes in 2015-16 (Remove from 2016-17)	
Suspension of Categorical Flexibility (Def. Maintenance)	$0
Discretionary Funds (used for school buses)	($516,684)
Total Anticipated Changes in Expenditures	**$8,803,214**

Norwalk - La Mirada USD **Assumptions for 2017-18**

Multi-year Financial Projections

(Unrestricted Changes)

The **2017-2018** projections are the same as **2016-2017** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living & GAP Adjustment for LCFF (2.13% & 45.34%)	~~$5,813,065~~
Zero-Funded COLA Assumption	$0
Growth Funding (Declining Enrollment 300)	($2,447,913)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	($2,447,913)
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (Declining Rates)	$0
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($52,218)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education Revenue Limit Transfer Change	$0
One-Time Revenues (Included in 2016-17)	
Discretionary Funds $207/ADA (Mandated Cost Reimbursement)	($3,704,900)
Other Revenues	
Total Anticipated Change in Revenues	**($6,205,031)**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$938,402
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
2013-14 & 14-15 Negotiations: TANLA On-going H&W Contribution ($800k)	$386,068
Increase in PERS Contribution Rates (from 13.05% to 16.60%)	$720,876
Increase in STRS Contribution Rates (from 12.58% to 14.43%)	$1,326,312
2013-14 & 14-15 Negotiations: CSEA On-going H&W Contribution ($800k)	$162,344
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	$303,964
Increase in Utilities & Fuel	$156,241
Liability Insurance	$25,296
Other Reductions/Adjustments	
Adult Education program funding	$3,000,000
LCAP Supplemental & Concentration Grant Proportionality	~~$1,792,200~~
One-Time Expenditure Changes in 2016-17 (Remove from 2016-17)	
	$0
Total Anticipated Changes in Expenditures	**$6,300,503**

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	195,483,635.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,174,694.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,533,557.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	111,565.00
4. Other Transfers Out	All	9200	7200-7299	2,079,454.00
5. Interfund Transfers Out	All	9300	7600-7629	968,096.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,560.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	535,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,243,232.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	3,349,896.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				180,415,605.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		17,960.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,045.35

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	161,430,182.30	8,872.70
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	161,430,182.30	8,872.70
B. Required effort (Line A.2 times 90%)	145,287,164.07	7,985.43
C. Current year expenditures (Line I.E and Line II.B)	180,415,605.00	10,045.35
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	(600,070.00)	0.00	(670,764.00)				
Other Sources/Uses Detail					900,000.00	968,096.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	572,262.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	14,935.00	0.00	97,531.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	573,233.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					299,043.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					669,053.00	700,000.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	6,773.00	0.00						
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	1,100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	600,070.00	(600,070.00)	670,764.00	(670,764.00)	1,868,096.00	1,868,096.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	18,274.29	18,259.09	-0.1%	Met
1st Subsequent Year (2016-17)	17,975.55	17,960.11	-0.1%	Met
2nd Subsequent Year (2017-18)	17,675.55	17,660.11	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2015-16)	18,699	18,694	0.0%	Met
1st Subsequent Year (2016-17)	18,324	18,319	0.0%	Met
2nd Subsequent Year (2017-18)	17,949	17,944	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	18,870	19,770	95.4%
Second Prior Year (2013-14)	18,619	19,370	96.1%
First Prior Year (2014-15)	18,274	18,960	96.4%
		Historical Average Ratio:	96.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.5%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	17,960	18,694	96.1%	Met
1st Subsequent Year (2016-17)	17,660	18,319	96.4%	Met
2nd Subsequent Year (2017-18)	17,360	17,944	96.7%	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)

2017-2018: The projected ADA to enrollment ratio exceeds the historical average slightly by 0.25%, which is result of stronger ADA trends.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2015-16)	163,351,598.00	163,894,554.00	0.3%	Met
1st Subsequent Year (2016-17)	163,351,598.00	170,595,590.00	4.4%	Not Met
2nd Subsequent Year (2017-18)	161,074,410.00	168,147,677.00	4.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2016-2017 & 2018-2019: The First Interim figures reported were entered in error and should be revised to $161,074,410 and $158,787,456; resulting in a 5.9% percent change for both years. Nonetheless, the 2016-2017 LCFF increase is a result of including the GAP funding of 49.08% and higher unduplicated pupil counts, which increased LCFF by over $9.1 million and carries forward into 2017-2018.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2012-13)	99,637,275.89	109,879,657.77	90.7%
Second Prior Year (2013-14)	108,126,112.41	122,881,862.54	88.0%
First Prior Year (2014-15)	112,252,206.70	128,141,863.96	87.6%
		Historical Average Ratio:	88.8%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.8% to 91.8%**	**85.8% to 91.8%**	**85.8% to 91.8%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2015-16)	124,001,066.00	143,022,839.00	86.7%	Met
1st Subsequent Year (2016-17)	127,181,941.00	151,826,053.00	83.8%	Not Met
2nd Subsequent Year (2017-18)	129,996,943.00	155,126,556.00	83.8%	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)

2016-2017 and 2017-2018: The GAP funding of 49.08% included in LCFF resulted in an increase in expenditures of $6.2 million to meet minimum proportionality requirements for services for unduplicated pupils under the LCAP. However, the LCAP is still being developed and the expenditures were included only in the "Other Adjustment" section of the MYP, thus increasing overall expenditures but not salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	13,194,209.00	13,064,420.00	-1.0%	No
1st Subsequent Year (2016-17)	13,194,209.00	13,064,420.00	-1.0%	No
2nd Subsequent Year (2017-18)	13,194,209.00	13,064,420.00	-1.0%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2015-16)	28,636,030.00	28,707,797.00	0.3%	No
1st Subsequent Year (2016-17)	17,568,764.00	21,345,431.00	21.5%	Yes
2nd Subsequent Year (2017-18)	17,516,546.00	17,588,313.00	0.4%	No

Explanation: (required if Yes)
2016-2017: A one-time discretionary allocation of $3.71 million has been incorporated into the budget along with a budget reduction of $11.01 million in one-time funds received in 2015-2016 that will not be received in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2015-16)	2,811,634.00	3,351,127.00	19.2%	Yes
1st Subsequent Year (2016-17)	2,811,634.00	3,248,127.00	15.5%	Yes
2nd Subsequent Year (2017-18)	2,811,634.00	3,248,127.00	15.5%	Yes

Explanation: (required if Yes)
2015-2016: The budget has been adjusted by the following programs and, except for the one-time energy rebate amount, all adjustments carry forward to the two subsequent years: Site donations $59,045; Special Education tuition ($65,000); AMETLL ($87,190); LAUP $265,287; E-Rate $264,351; and one-time energy rebate of $103,000.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2015-16)	9,751,048.00	9,667,646.00	-0.9%	No
1st Subsequent Year (2016-17)	9,676,048.00	9,624,646.00	-0.5%	No
2nd Subsequent Year (2017-18)	9,626,048.00	9,570,646.00	-0.6%	No

Explanation: (required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2015-16)	16,257,063.00	17,629,315.00	8.4%	Yes
1st Subsequent Year (2016-17)	15,801,818.00	17,430,260.00	10.3%	Yes
2nd Subsequent Year (2017-18)	16,187,319.00	17,783,738.00	9.9%	Yes

Explanation: (required if Yes)
2015-2016 and two subsequent years: An increase of $0.18 million for utilities and liability insurance has been incorporated into the budget; for 2016-17 a biannual election cost of $0.30 million has been removed and added back in 2017-2018.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	44,641,873.00	45,123,344.00	1.1%	Met
1st Subsequent Year (2016-17)	33,574,607.00	37,657,978.00	12.2%	Not Met
2nd Subsequent Year (2017-18)	33,522,389.00	33,900,860.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	26,008,111.00	27,296,961.00	5.0%	Met
1st Subsequent Year (2016-17)	25,477,866.00	27,054,906.00	6.2%	Not Met
2nd Subsequent Year (2017-18)	25,813,367.00	27,354,384.00	6.0%	Not Met

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

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

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections 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)

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

2016-2017: A one-time discretionary allocation of $3.71 million has been incorporated into the budget along with a budget reduction of $11.01 million in one-time funds received in 2015-2016 that will not be received in subsequent years.

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

2015-2016: The budget has been adjusted by the following programs and, except for the one-time energy rebate amount, all adjustments carry forward to the two subsequent years: Site donations $59,045; Special Education tuition ($65,000); AMETLL ($87,190); LAUP $265,287; E-Rate $264,351; and one-time energy rebate of $103,000.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

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

2015-2016 and two subsequent years: An increase of $0.18 million for utilities and liability insurance has been incorporated into the budget; for 2016-17 a biannual election cost of $0.30 million has been removed and added back in 2017-2018.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	4,317,900.00	4,673,011.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,317,900.00	

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)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.1%	20.7%	16.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**6.4%**	**6.9%**	**5.5%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2015-16)	13,247,532.00	143,990,935.00	N/A	Met
1st Subsequent Year (2016-17)	5,068,085.00	152,794,149.00	N/A	Met
2nd Subsequent Year (2017-18)	(7,437,449.00)	159,094,652.00	4.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	39,062,861.65	Met
1st Subsequent Year (2016-17)	43,377,714.65	Met
2nd Subsequent Year (2017-18)	35,412,648.65	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	37,859,721.50	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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):	17,960	17,660	17,360
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 01I, objects 1000-7999) (Form MYPI, Line B11)	195,483,635.00	204,838,714.00	210,913,602.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	195,483,635.00	204,838,714.00	210,913,602.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,864,509.05	6,145,161.42	6,327,408.06
6. Reserve Standard - by Amount ($65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**5,864,509.05**	**6,145,161.42**	**6,327,408.06**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,864,509.00	6,145,161.00	6,327,408.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	31,456,622.03	36,244,055.03	28,624,359.03
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
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)	37,321,131.03	42,389,216.03	34,951,767.03
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.09%	20.69%	16.57%
District's Reserve Standard (Section 10B, Line 7):	**5,864,509.05**	**6,145,161.42**	**6,327,408.06**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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

S3. Temporary Interfund Borrowings

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2015-16)	(19,549,924.00)	(22,019,262.00)	12.6%	2,469,338.00	Not Met
1st Subsequent Year (2016-17)	(19,549,923.00)	(21,754,911.00)	11.3%	2,204,988.00	Not Met
2nd Subsequent Year (2017-18)	(16,549,923.00)	(21,754,911.00)	31.5%	5,204,988.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2015-16)	900,000.00	900,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	900,000.00	900,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	900,000.00	900,000.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2015-16)	968,096.00	968,096.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	3,968,096.00	968,096.00	-75.6%	(3,000,000.00)	Not Met
2nd Subsequent Year (2017-18)	3,968,096.00	3,968,096.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

2015-216 and two subsequent years: Expenditures in Special Education and RRM have been realigned to more accurately reflect current and updated expenditure projections; therefore, contributions from the General Fund to these programs have increasedby $2.14 million and $$0.36 respectively.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2016-2017: A $3.0 million Interfund transfer to the Adult Education program has been removed and it is being supplanted by the projected receipt of Adult Education Block grant funds.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Capital Leases	1	General Fund 01-NSH, 2 Elem, 1 Middle Sch	Fund 01 - Object 7438/7439	94,811
Certificates of Participation				
General Obligation Bonds	Various	Building Fund 21	Fund 51 - Object 7348/7349	181,544,743
Supp Early Retirement Program	0	General Fund 01	Fund 01 - Object 3900	0
State School Building Loans				
Compensated Absences	Various			2,187,067
Other Long-term Commitments (do not include OPEB):				
QZAB Federal Loan	Various	Hoxie Fund 40.2	Fund 40.2 - Object 7439	2,770,165
Child Care Facility	10	Fund 12 - Object 8979	Fund 12 - Object 7439	189,000
Claim Liability (WC & Prop/Liab)	Various	Fund 67.2 and 67.3	Funds 67.2 and 67.3 - Object Code 9533	17,196,355
W/C Assesment (10 Yr.) Payoff				
TOTAL:				203,982,141

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	99,215	123,758	24,543	24,543
Certificates of Participation				
General Obligation Bonds	7,143,337	7,780,742	8,752,055	9,830,783
Supp Early Retirement Program	645,283	0	0	0
State School Building Loans				
Compensated Absences	2,187,067	2,187,067	2,187,067	2,187,067
Other Long-term Commitments (continued):				
QZAB Federal Loan	95,722	95,722	95,722	97,520
Child Care Facility	21,000	21,000	21,000	21,000
Claim Liability (WC & Prop/Liab)	2,974,905	2,535,000	2,535,000	2,535,000
W/C Assesment (10 Yr.) Payoff	90,088	45,044	45,044	45,044
Total Annual Payments:	13,256,617	12,788,333	13,660,431	14,740,957
Has total annual payment increased over prior year (2014-15)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Yearly increases in General Obligation Bond payments will be paid through the Bond Interest and Redemption Fund managed by the County Office of Education. Workers' Compensation claims were reduced by $30,000 to more accurately reflect anticipated spending through year-end.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	32,583,335.00	33,293,075.00
b. OPEB unfunded actuarial accrued liability (UAAL)	32,981,541.00	33,495,078.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Mar 05, 2014	Jan 25, 2016

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2015-16)	3,992,100.00	4,628,443.00
1st Subsequent Year (2016-17)	3,992,100.00	4,628,443.00
2nd Subsequent Year (2017-18)	3,992,100.00	4,628,443.00

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)	725,295.00	664,141.00
1st Subsequent Year (2016-17)	725,295.00	664,141.00
2nd Subsequent Year (2017-18)	725,295.00	664,141.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	725,295.00	664,141.00
1st Subsequent Year (2016-17)	725,295.00	664,141.00
2nd Subsequent Year (2017-18)	725,295.00	664,141.00

d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	79	73
1st Subsequent Year (2016-17)	79	73
2nd Subsequent Year (2017-18)	79	73

4. Comments:

On January 25, 2016, Total Compensation Systems, Inc. prepared an actuarial study of Retiree Health Liabilities. Changes in AAL, UAAL and ARC were adjusted to reflect information received as a result of this actuarial. Furthermore, the number of retirees receiving OPEB benefits was revised to 73, a reduction of 6 from the First Interim count.

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? — No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	21,886,033.00	21,886,033.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)	17,348,441.00	17,348,441.00
1st Subsequent Year (2016-17)	17,610,397.00	17,610,397.00
2nd Subsequent Year (2017-18)	17,565,353.00	17,565,353.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2015-16)	4,537,592.00	4,537,592.00
1st Subsequent Year (2016-17)	4,537,592.00	4,537,592.00
2nd Subsequent Year (2017-18)	4,537,592.00	4,537,592.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? 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	907.0	912.0	916.0	916.0

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

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jan 25, 2016

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:

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: Mar 07, 2016

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)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,879,619	11,334,020	11,334,020
3. Percent of H&W cost paid by employer	86.7%	86.7%	86.7%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,066,838	1,006,267	1,006,494
3. Percent change in step & column over prior year	10.5%	-7.4%	0.2%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	640.6	652.0	652.0	652.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year		

or

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 335,427

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	4,123,157	4,295,366	4,295,366
3.	Percent of H&W cost paid by employer	86.7%	86.7%	86.7%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

		Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	218,129	205,744	205,791
3.	Percent change in step & column over prior year	94.0%	-7.4%	0.2%

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

		Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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

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

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

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

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

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	115.6	120.4	121.4	121.4

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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		
Total cost of salary settlement	758,648		
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. 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)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	1,812,709	1,888,419	1,888,419
3. Percent of H&W cost paid by employer	86.7%	86.7%	86.7%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	87,374	82,413	82,432
3. Percent change in step and column over prior year	8.8%	7.4%	0.2%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A new Superintendent was hired effective 7/1/15.

End of School District Second Interim Criteria and Standards Review

SACS2015ALL Financial Reporting Software - 2015.2.0
3/2/2016 3:52:11 PM **19-64840-0000000**

Second Interim
2015-16 Original Budget
Technical Review Checks

Norwalk-La Mirada 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**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
14	0000	-58.54

Explanation:The 2014-2015 projected ending fund balance at estimated actuals was higher than anticipated by $59.00. 2015-2016 expenditures are adjusted to reflect the new beginning fund balance and eliminate the negative balance.

Total of negative resource balances for Fund 14 -58.54

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
14	0000	9790	-58.54

Explanation:The 2014-2015 projected ending fund balance at estimated actuals was higher than anticipated by $59.00. 2015-2016 expenditures are adjusted to reflect the new beginning fund balance and eliminate the negative balance.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
3/2/2016 4:04:39 PM **19-64840-0000000**

Second Interim
2015-16 Board Approved Operating Budget
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

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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**

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (W) - 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 - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
3/2/2016 4:07:05 PM **19-64840-0000000**

Second Interim
2015-16 Actuals to Date
Technical Review Checks

Norwalk-La Mirada 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)
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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

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CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

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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**

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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

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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**

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
3/3/2016 8:37:00 AM **19-64840-0000000**

Second Interim
2015-16 Projected Totals
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

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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**

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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

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

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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.) **PASSED**

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

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

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

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

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

Checks Completed.

AB 1200 Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.

AB602 Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.

Abatement A complete or partial cancellation of an expenditure of revenue.

Academic Performance Index (API) A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.

Account A method of categorizing financial transactions by type.

Accountability The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.

Account Numbers Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounting Period The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.

Accounts Payable An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

Accrual Basis Accounting Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Adequate Yearly Progress (AYP) An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the

minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).

Adult Basic Education (ABE) Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.

Ad valorem taxes Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Allocation The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.

Apportionment Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.

Appropriation An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may by expended.

Appropriation For Contingencies (Formerly termed undistributed reserve.)
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.

Assessed Valuation **(AV)** The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Assessment/Evaluation All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Associated Student Body (ASB) Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30.

AU Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.

Audit A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance – (ADA) There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.

Balance Sheet A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Base Revenue Limit See Revenue Limit.

Basic Aid School District In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.

Bilingual Education Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Block Grant A lump sum allocation of special purpose funds.

Bond A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.

Bonded Debt That portion of indebtedness represented by outstanding bonds.

Bonded Debt Limit The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Bond Measure Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general

obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgeting The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Basic Education Data System (CBEDS) The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California English Language Development Test (CELDT) A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.

California High School Exit Exam (CAHSEE) An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.

Career Technical Education (CTE) A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Cash Balance The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.

Certificates of Participation (COP) A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Personnel School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.

Class Size Penalties The penalties imposed on school districts which have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA

which, in turn, results in a loss in revenue limit income.

Class Size Reduction (CSR) Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

Clearing Accounts Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing Entries Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Concurrently Enrolled Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Content Standards Test (CST) A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living (COLA) An increase in funding for government programs, including revenue limits or categorical programs.

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).

Credit Rating A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.

Criteria and Standards Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school districts, county offices of education and State use to monitor district fiscal

solvency and accountability.

Debt Service Expenditures for the payment of principal and interest on long-term debt.

Deferred Revenue Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

Deferred Maintenance Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

Deficit Factor When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.

Deficit Fund Balance The excess of liabilities of a fund over its assets.

Deficit Financing (Spending) The excess of current year expenditures over current year revenues (also referred to as an operation deficit).

Deficits Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

Direct Expenses or Costs Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

Direct Support Charges Charges for a support program and services that directly benefit other program.

Drug Free Drug/alcohol prevention/intervention program from the U.S. Department of Education.

Economic Impact Aid (EIA) /State Compensatory Education (SCE) - A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.

Education Code That body of law governing school district operations. Legislation affecting

schools is organized into a series of related divisions and sections which authorizes district activity.

Education Revenue Augmentation Fund (ERAF) the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.

Employee Benefits Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment The use of unrestricted moneys to support restricted program expenditures.

Encumbrance Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Ending Balance Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL) Student who has not yet mastered the English language.

Enrollment The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement The amount of revenue that an agency is entitled to receive.

Equalization Aid The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.

Expenditure Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Financial Statements The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

Fiscal Crisis And Management Assistance Team (FCMAT) The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year A period of one year, the beginning and the ending dates of which are fixed by statue; in California, the period beginning on July 1 and ending on June 30.

Fixed Assets Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance The difference between assets and liabilities. The fund equity of governmental and trust funds.

Furlough Days Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.

Gann Spending Limit A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.

General Ledger A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds) Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.

Governmental Accounting Standards Board (GASB) Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34) An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Headstart/State Preschool This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.

Implicit Price Deflator A measure of inflation used to compare expenditures over a period of time.

The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Cost and Overhead Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.

Indirect Support Charges Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.

Individualized Education Program (IEP) A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Interfund Transfers Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.

Job Training Partnership Act (JTPA) This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.

Least Restrictive Environment (LRE)- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.

Local Control and Accountability Plan (LCAP)- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).

Local Control Funding Formula (LCFF)- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English Learner, and foster youth) students.

Lottery Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

Low Incidence Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).

Mandated Costs School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIIIB, Section 6.

Medi-cal Administrative (MAA) This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.

Migrant Education Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.

Miscellaneous Funds Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

Necessary Small School An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."

Net Assets The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

No Child Left Behind Act (NCLB) Much of federal funding for K–12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.

First Principal Apportionment (P-1) Funding associated with the first period report of attendance (July 1 through December 31)

Second Principal Apportionment (P-2) Funding associated with the second period report of attendance (July 1 through April 15)

Professional Development Academy (PDA) Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.

Professional Growth Program The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.

Public Employee Relations Board (PERB) A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.

Public Employees' Retirement System (PERS) State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL94-142 Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the sate for the purpose of supplementing state money for the education of students with special needs.

Prepaid Expenses Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.

Prior Year's Taxes Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.

Program Costs Costs that are incurred and allocated to programs being operated by organizations or districts.

Purchase Order A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

Reduction-In-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Regional Occupational Center or Program (ROC/P) A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.

Requisition A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.

Reserve An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

Resource Specialist Program (RSP) The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Restricted Funds Moneys whose use is restricted by legal requirements of the donor.

Revenue Limit The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

Revolving Cash Fund A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Attendance Review Boards (SARB) These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

School Boards By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Improvement Program (SIP) This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

School Renewal Renewal is a process that empowers. Renewal funds continue to be a vehicle though which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

Secured Roll That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB90) in 1972 that established the revenue limit system for funding school district.

Serrano Decision In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court

in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

Service Request (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Site Based Budgeting A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Class/Special Day Class (SC/SDC) Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA) All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS) Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

Standardized Testing And Reporting (STAR) New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS) funded by certificated employees, their employer and the state.

Stores Goods that are on hand in storerooms or warehouses and subject to requisition.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

Supplemental Grant Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.

Summer Youth Employment Training Program (SYETP) This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.

Tax And Revenue Anticipation Notes (TRAN) Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.

Title I Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.

Title II Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.

Title III Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.

TUPE Tobacco Use Prevention Program

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unsecured Roll That portion of assessed property which is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an Education code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Work Order See Service Request

Workability I State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.

General Acronyms

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA)
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council
SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area