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ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

**2015-16
1ST INTERIM**

Board Approval: December 10, 2015

Hilaria Bauer, Ph.D
Superintendent

STATEMENT ON THE BUDGET

The 2015-16 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2015-16 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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State Reports
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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2015-16

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating eighteen elementary, seven middle schools, and one locally funded charter school.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Esau Ruiz Herrera	President	November 2018
Dolores Marquez	Vice President	November 2016
Khanh Tran	Clerk	November 2018
Karen Martinez	Member	November 2016
Andres Quintero	Member	November 2018

Business Services

Hilaria Bauer, Ph.D
Superintendent

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2015 and ends June 30, 2016.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 13.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

GENERAL OPERATING FUND

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2013-14	2014-15	2015-16	2016-17	2017-18
	Actuals	Unaudited Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	13,607,096	15,944,920	17,841,053	16,856,674	12,834,270
REVENUES					
Revenue Limit Resources	84,815,382	93,047,074	102,939,276	103,998,430	105,256,221
Other Federal Revenue	7,245,707	7,476,346	7,634,410	7,634,409	7,634,409
Lottery Revenues - Unrestricted	1,593,504	1,476,412	1,458,311	1,404,331	1,367,215
Other State Revenue	8,342,703	6,776,928	13,159,912	4,085,853	4,222,006
Class Size Reduction	0	0	0	0	0
Other Local Revenue	5,799,536	7,632,803	5,949,137	5,949,137	5,949,137
Other Revenue - Transfer in from Charter	0	0	0	0	0
TOTAL REVENUES	107,796,832	116,409,563	131,141,045	123,072,160	124,428,989
EXPENDITURES					
Certificated Salaries	52,599,058	55,749,651	57,767,783	58,634,299	59,513,814
Classified Salaries	13,646,032	15,735,966	17,214,356	17,478,430	17,747,786
Employee Benefits	20,865,506	22,513,072	24,892,178	26,099,881	27,651,808
Materials and Supplies	4,037,437	4,694,187	9,416,452	5,395,246	5,395,247
Services, Other Operating	14,382,014	14,956,673	18,962,314	15,657,191	15,813,228
Capital Outlay	128,162	593,258	3,379,775	3,326,000	3,326,000
Excess Costs	0	340,285	523,970	536,545	550,495
Other Outgo	34,380	32,029	67,000	67,000	67,000
Debt Service Payment	156,902	109,400	118,973	118,973	118,973
Direct Support/Indirect Cost	(390,483)	(411,090)	(417,377)	(419,003)	(419,035)
TOTAL EXPENDITURES	105,459,007	114,313,430	131,925,424	126,894,563	129,765,317
OTHER FINANCING SOURCES/USES					
Transfers To Deferred Maintenance	0	(200,000)	(200,000)	(200,000)	(200,000)
TOTAL OTHER FINANCING SOURCES/USES	0	(200,000)	(200,000)	(200,000)	(200,000)
INCREASE/(DECREASE)	2,337,824	1,896,133	(984,379)	(4,022,404)	(5,536,329)
NET BALANCE	15,944,920	17,841,053	16,856,674	12,834,270	7,297,941
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Restricted					
Routine Repair	0	0	833,003	1,566,284	2,274,301
Other Restricted	4,461,864	3,163,257	1,227,742	885,605	644,683
Committed					
Economic Uncertainties	3,163,770	3,423,403	3,963,763	3,812,837	3,898,960
Local Control Accountability Plan	0	0	0	0	0
Other - Unsettled Collective Bargaining Agreements	0	0	0	0	0
TOTAL DESIGNATIONS	7,645,634	6,606,660	6,044,508	6,284,726	6,837,945
UNASSIGNED/UNAPPROPRIATED AMOUNT	8,299,285	11,234,393	10,812,166	6,549,544	459,997

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY**

2015-16 1st Interim Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	16.162	83.350	99.512	468.838	568.350	-	-	-	568.350
1200 Cert Pupil Support	-	-	11.000	11.000	9.000	20.000	-	-	-	20.000
1300 Cert Supervisors	-	0.250	2.000	2.250	40.750	43.000	-	-	-	43.000
1900 Other Certificated	-	-	1.000	1.000	-	1.000	-	-	-	1.000
Total Certificated	-	16.412	97.350	113.762	518.588	632.350	-	-	-	632.350
Classified										
2100 Instr Aides	-	1.000	55.980	56.980	16.750	73.730	-	-	-	73.730
2200 Classified Support	13.900	1.250	-	15.150	122.225	137.375	45.687	-	-	183.062
2300 Class Supervisors and Admin	0.500	1.000	0.250	1.750	13.450	15.200	9.250	2.000	-	26.450
2400 Clerical and Office	1.500	0.375	4.000	5.875	76.438	82.313	3.000	-	0.750	86.063
2900 Other Classified	-	-	-	-	21.326	21.326	-	-	-	21.326
Total Classified	15.900	3.625	60.230	79.755	250.189	329.944	57.937	2.000	0.750	390.631
TOTAL FTE	15.900	20.037	157.580	193.517	768.777	962.294	57.937	2.000	0.750	1,022.981

2015-16 Adopted Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	16.200	86.550	102.750	467.200	569.950	-	-	-	569.950
1200 Cert Pupil Support	-	-	11.600	11.600	10.000	21.600	-	-	-	21.600
1300 Cert Supervisors	-	0.250	1.750	2.000	39.750	41.750	-	-	-	41.750
1900 Other Certificated	-	-	1.000	1.000	-	1.000	-	-	-	1.000
Total Certificated	-	16.450	100.900	117.350	516.950	634.300	-	-	-	634.300
Classified										
2100 Instr Aides	-	-	57.600	57.600	16.500	74.100	-	-	-	74.100
2200 Classified Support	13.900	1.688	-	15.588	124.040	139.628	45.687	-	-	185.315
2300 Class Supervisors and Admin	0.800	1.250	0.250	2.300	13.080	15.380	9.250	1.500	-	26.130
2400 Clerical and Office	1.500	1.000	4.500	7.000	75.130	82.130	3.000	-	0.750	85.880
2900 Other Classified	-	0.250	-	0.250	20.500	20.750	-	-	-	20.750
Total Classified	16.200	4.188	62.350	82.738	249.250	331.988	57.937	1.500	0.750	392.175
TOTAL FTE	16.200	20.638	163.250	200.088	766.200	966.288	57.937	1.500	0.750	1,026.475

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY**

2016-17 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	15.200	83.350	98.550	460.838	559.388	-	-	-	559.388
1200 Cert Pupil Support	-	-	11.000	11.000	9.000	20.000	-	-	-	20.000
1300 Cert Supervisors	-	0.250	2.000	2.250	40.750	43.000	-	-	-	43.000
1900 Other Certificated	-	-	1.000	1.000	-	1.000	-	-	-	1.000
Total Certificated	-	15.450	97.350	112.800	510.588	623.388	-	-	-	623.388
Classified										
2100 Instr Aides	-	1.000	55.980	56.980	16.750	73.730	-	-	-	73.730
2200 Classified Support	13.900	0.688	-	14.588	122.225	136.813	45.687	-	-	182.500
2300 Class Supervisors and Admin	0.500	1.000	0.250	1.750	13.450	15.200	9.250	2.000	-	26.450
2400 Clerical and Office	1.500	0.375	4.000	5.875	76.438	82.313	3.000	-	0.750	86.063
2900 Other Classified	-	-	-	-	21.326	21.326	-	-	-	21.326
Total Classified	15.900	3.063	60.230	79.193	250.189	329.382	57.937	2.000	0.750	390.069
TOTAL FTE	15.900	18.513	157.580	191.993	760.777	952.770	57.937	2.000	0.750	1,013.457

2017-18 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	15.200	83.350	98.550	457.838	556.388	-	-	-	556.388
1200 Cert Pupil Support	-	-	11.000	11.000	9.000	20.000	-	-	-	20.000
1300 Cert Supervisors	-	0.250	2.000	2.250	40.750	43.000	-	-	-	43.000
1900 Other Certificated	-	-	1.000	1.000	-	1.000	-	-	-	1.000
Total Certificated	-	15.450	97.350	112.800	507.588	620.388	-	-	-	620.388
Classified										
2100 Instr Aides	-	-	55.980	55.980	16.750	72.730	-	-	-	72.730
2200 Classified Support	13.900	0.688	-	14.588	122.225	136.813	45.687	-	-	182.500
2300 Class Supervisors and Admin	0.500	1.000	0.250	1.750	13.450	15.200	9.250	2.000	-	26.450
2400 Clerical and Office	1.500	0.375	4.000	5.875	76.438	82.313	3.000	-	0.750	86.063
2900 Other Classified	-	-	-	-	21.326	21.326	-	-	-	21.326
Total Classified	15.900	2.063	60.230	78.193	250.189	328.382	57.937	2.000	0.750	389.069
TOTAL FTE	15.900	17.513	157.580	190.993	757.777	948.770	57.937	2.000	0.750	1,009.457

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND
BUDGET ASSUMPTIONS
1st INTERIM BUDGET

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation. In addition, major revenue sources such as one-time Common Core expired in 2014-15 and Quality Education Investment Act (QEIA) will be expiring in 2015-16.

FACTOR	2015-16	2016-17	2017-18
LCFF COLA	1.02%	1.60%	2.48%
Average LCFF Entitlement Per ADA	\$ 9,422	\$ 9,922	\$ 10,318
Funded Average Daily Attendance (Including Aptitud & COE)	10,923.91	10,485.82	10,207.91
LCFF Gap Funded Percentage	51.52%	35.55%	35.11%
LCFF Funded Unduplicated Pupil % (rolling 3 year average)	88.89%	88.88%	88.88%
CSR Class Size	24:1	24:1	24:1
Lottery Income Non - Prop 20 (unrestricted)	\$140/ADA	\$140/ADA	\$140/ADA
Prop-20 (Restricted)	\$41/ADA	\$41/ADA	\$41/ADA
Special Education State COLA (Deficit)	1.02%	1.60%	2.48%
State Categorical Programs COLA (Deficit)	1.02%	1.60%	2.48%
Interest Rate for 10-year Treasuries	2.50%	2.70%	2.90%
California Consumer Price Index (CPI)	2.30%	2.70%	2.80%
Indirect Cost Rate	5.21%	5.30%	5.30%
CalSTRS Employer Rate	10.73%	12.58%	14.43%
CalPERS Employer Rate	11.847%	13.05%	16.60%
Parcel Tax parcels (exended until FY 2019-20)	21,031	21,031	21,031
Parcel Tax rate	\$ 176.42	\$ 176.42	\$ 176.42

2014-15 LCFF Entitlement Factors			
Entitlement Factors per ADA	K-3	4-6	7-8
2014-15 Initial Grants	\$ 7,011	\$ 7,116	\$ 7,328
COLA at 1.02%	\$ 72	\$ 73	\$ 75
2014-15 Base Grants	\$ 7,083	\$ 7,189	\$ 7,403
Adjustment Percentage (CSR)	10.4%		
Adjustment Amount	\$ 737		
Adjusted Grant Amount	\$ 7,820	\$ 7,189	\$ 7,403

**GENERAL FUND
UNRESTRICTED PROGRAMS**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2013-14	2014-15	2015-16	2016-17	2017-18
	Actuals	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	10,813,467	11,483,056	14,677,797	14,795,931	10,382,384
REVENUES					
Local Control Funding Formula (LCFF)/RL	84,815,382	93,047,074	102,939,276	103,998,430	105,256,221
Lottery Revenues	1,593,504	1,476,412	1,458,311	1,404,331	1,367,215
Class Size Reduction	0	0	0	0	0
Other State Revenue	371,169	1,105,237	5,817,215	92,385	129,500
Federal Revenue	0	0	0	0	0
Parcel Tax Revenue	3,579,919	3,673,009	3,673,186	3,673,186	3,673,186
Other Local Revenue	2,101,038	2,467,236	2,234,022	2,234,022	2,234,022
TOTAL REVENUES	92,461,012	101,768,967	116,122,010	111,402,354	112,660,145
EXPENDITURES					
Certificated Salaries	41,928,459	44,466,242	47,109,639	47,816,284	48,533,528
Classified Salaries	9,849,982	11,645,364	13,203,733	13,467,807	13,737,164
Employee Benefits	16,434,369	17,771,446	20,168,732	21,011,785	22,148,523
Books and Supplies	2,195,581	2,251,693	4,676,817	2,895,247	2,895,247
Services, Other Operating	7,439,030	8,377,300	9,447,162	8,789,190	8,945,227
Capital Outlay	128,162	291,570	3,379,775	3,326,000	3,326,000
Excess Costs	0	0	0	0	0
Other Outgo	34,380	32,029	67,000	67,000	67,000
Direct Support/Indirect Cost	(1,738,052)	(1,632,029)	(1,523,806)	(1,707,834)	(1,736,495)
Other Debt Service Payments	156,902	109,400	118,973	118,973	118,973
TOTAL EXPENDITURES	76,428,812	83,313,015	96,648,025	95,784,453	98,035,167
OTHER FINANCING SOURCES/USES					
Deferred Maintenance Transfer Out		(200,000)	(200,000)	(200,000)	(200,000)
Categorical Programs Contribution	0	0	0	0	0
Routine Repair & Maintenance Contribution	(2,338,670)	(2,759,836)	(3,805,097)	(3,769,516)	(3,838,911)
Special Education Contribution	(13,023,940)	(12,301,376)	(15,350,754)	(16,061,932)	(16,589,490)
TOTAL OTHER FINANCING SOURCES/USES	(15,362,610)	(15,261,212)	(19,355,851)	(20,031,448)	(20,628,401)
INCREASE/(DECREASE)	669,589	3,194,741	118,134	(4,413,547)	(6,003,423)
NET BALANCE	11,483,056	14,677,797	14,795,931	10,382,384	4,378,962
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Committed					
Economic Uncertainties	3,145,237	3,423,403	3,963,763	3,812,837	3,898,960
Local Control Accountability Plan	0	0	0	0	0
TOTAL DESIGNATIONS	3,165,237	3,443,403	3,983,763	3,832,837	3,918,960
UNASSIGNED/UNAPPROPRIATED AMOUNT	8,317,819	11,234,394	10,812,168	6,549,546	460,001

**GENERAL FUND
RESTRICTED PROGRAMS**

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS

2015-16 BUDGET

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categorical, Special Education, and Transportation sub funds.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2013-14	2014-15	2015-16	2016-17	2017-18
	Actuals	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	2,793,629	4,461,864	3,163,257	2,060,745	2,451,887
REVENUES					
Revenue Limit Resources	5,143,755	0	0	0	0
Federal Revenues	9,381,414	7,476,346	7,634,410	7,634,409	7,634,409
Other State Revenue	692,072	5,671,691	7,342,697	3,993,468	4,092,506
Other Local Revenue	118,579	1,492,559	41,929	41,929	41,929
TOTAL REVENUES	15,335,820	14,640,596	15,019,035	11,669,806	11,768,844
EXPENDITURES					
Certificated Salaries	10,670,599	11,283,409	10,658,143	10,818,015	10,980,286
Classified Salaries	3,796,050	4,090,602	4,010,623	4,010,623	4,010,623
Employee Benefits	4,431,137	4,741,625	4,723,446	5,088,096	5,503,285
Materials and Supplies	1,841,856	2,442,494	4,739,635	2,500,000	2,500,000
Services, Other Operating	6,942,984	6,579,373	9,515,152	6,868,001	6,868,001
Capital Outlay	0	301,689	0	0	0
Excess Costs	0	340,285	523,970	536,545	550,495
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,347,569	1,220,939	1,106,429	1,288,831	1,317,460
TOTAL EXPENDITURES	29,030,195	31,000,415	35,277,400	31,110,111	31,730,151
OTHER FINANCING SOURCES/USES					
Categorical Programs Contribution	0	0	0	0	0
Routine Repair & Maintenance Contribution	2,338,670	2,759,836	3,805,097	3,769,516	3,838,911
Transportation Contribution	0	0	0	0	0
Special Education Contribution	13,023,940	12,301,376	15,350,754	16,061,932	16,589,490
TOTAL OTHER FINANCING SOURCES/USES	15,362,610	15,061,212	19,155,851	19,831,448	20,428,401
INCREASE/(DECREASE)	1,668,235	(1,298,608)	(1,102,513)	391,142	467,094
NET BALANCE	4,461,864	3,163,257	2,060,745	2,451,887	2,918,981
COMPONENTS OF ENDING BALANCE					
Restricted					
Mental Health	1,234,782	1,227,742	1,227,742	1,226,461	1,223,665
Routine Repair	0	0	833,003	1,566,284	2,274,301
Other Restricted	3,227,083	1,935,515	(0)	(340,856)	(578,981)
TOTAL DESIGNATIONS	4,461,865	3,163,257	2,060,745	2,451,889	2,918,985
UNASSIGNED/UNAPPROPRIATED AMOUNT	(1)	0	(0)	(2)	(4)

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
RESTRICTED PROGRAM SUMMARY
2015-16 1st Interim

	ROUTINE REPAIR/ MAINTENANCE Fund 05	CATEGORICAL Fund 06	SPECIAL EDUCATION Fund 08	TOTAL
BEGINNING BALANCE	0	1,935,516	1,227,742	3,163,258
REVENUES				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	5,492,850	2,141,560	7,634,410
Other State Revenues	0	6,725,887	616,810	7,342,697
Block Grant Transfer	0	0	0	0
Other Local Revenues	0	41,929	0	41,929
TOTAL REVENUES	<u>0</u>	<u>12,260,665</u>	<u>2,758,370</u>	<u>15,019,035</u>
EXPENDITURES				
Certificated Salaries	0	1,778,545	8,879,598	10,658,143
Classified Salaries	1,177,912	276,683	2,556,028	4,010,623
Employee Benefits	482,342	526,015	3,715,090	4,723,446
Books and Supplies	339,365	4,280,503	119,768	4,739,635
Services, Other Operating	822,882	7,065,385	1,626,885	9,515,152
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Excess Costs	0	0	523,970	523,970
Direct Support/Indirect Costs	149,593	269,051	687,785	1,106,429
TOTAL EXPENDITURES	<u>2,972,094</u>	<u>14,196,181</u>	<u>18,109,124</u>	<u>35,277,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	(2,972,094)	(1,935,516)	(15,350,754)	(20,258,364)
OTHER FINANCING SOURCES				
Transfers In from General Fund	3,805,097	0	15,350,754	19,155,851
Transfers Out	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	<u>3,805,097</u>	<u>0</u>	<u>15,350,754</u>	<u>19,155,851</u>
NET INCREASE (DECREASE)	833,003	(1,935,516)	0	(1,102,513)
NET BALANCE	<u>833,003</u>	<u>0</u>	<u>1,227,742</u>	<u>2,060,745</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
ROUTINE REPAIR & MAINTENANCE - FUND 05
PROJECTIONS OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

	2014-15	2015-16	2016-17	2017-18
	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	0	0	833,003	1,566,284
REVENUES				
Other Local Revenues	568	0	0	0
TOTAL REVENUES	568	0	0	0
OTHER FINANCING SOURCES/USES				
Transfers In - Fm General Fund	2,759,836	3,805,097	3,769,516	3,838,911
TOTAL OTHER FINANCING SOURCES/USES	2,759,836	3,805,097	3,769,516	3,838,911
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	<u>2,760,403</u>	<u>3,805,097</u>	<u>4,602,519</u>	<u>5,405,195</u>
EXPENDITURES				
Salaries	1,172,651	1,177,912	1,183,802	1,189,721
Benefits	472,774	482,342	501,335	548,164
Books and Supplies	275,297	339,365	349,885	360,732
Services & Other Oper Exp	702,986	822,882	848,392	874,692
Capital Outlay	0	0	0	0
Direct Support/Indirect Cost	136,695	149,593	152,821	157,585
TOTAL EXPENDITURES	2,760,404	2,972,094	3,036,235	3,130,894
ENDING BALANCE	<u>0</u>	<u>833,003</u>	<u>1,566,284</u>	<u>2,274,301</u>

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CATEGORICALS - FUND 06
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	2014-15	2015-16	2016-17	2017-18
	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	3,227,083	1,935,516	(0)	0
REVENUES				
Federal Revenues	5,279,997	5,492,850	4,783,159	4,689,372
Other State Revenues	5,029,659	6,725,887	3,191,093	3,194,677
Contributions from Restricted/Unrestricted	-	-	-	-
Other Local Revenues	679,351	41,929	41,929	41,929
	10,989,006	12,260,665	8,016,181	7,925,978
TOTAL BEGINNING BALANCE & REVENUES	14,216,090	14,196,181	8,016,180	7,925,978
Other Sources/Transfers				
Contributions from Restricted/Unrestricted	-	-	-	-
Total Beg. Balance/Revenues/Other Sources	14,216,090	14,196,181	8,016,180	7,925,978
EXPENDITURES				
Certificated Salaries	3,211,042	1,778,545	1,612,553	1,628,679
Classified Salaries	370,166	276,683	245,470	246,697
Benefits	924,710	526,015	503,436	556,689
Books and Supplies	2,074,583	4,280,503	2,700,009	2,615,912
Services & Other Oper Exp	5,012,320	7,065,385	2,802,786	2,727,786
Relocatable Purchase/Equipment	301,689	-	-	-
Direct Support/Indirect Cost	386,064	269,051	151,926	150,216
Transfers to Other Funds	-	-	-	-
TOTAL EXPENDITURES	12,280,574	14,196,182	8,016,180	7,925,978
ENDING BALANCE	1,935,516	(0)	0	0
COMPONENTS OF ENDING BALANCE				
English Language Acquisition Program				
Lottery	456,196			
Prop 39	127,675			
Quality Education Investment Act	328,293			
Medi-Cal Billing	236,865			
Local Donations	355,450			
The Heal Program				
Common Core				
K-12 Voucher	431,038			
TOTAL DESIGNATIONS	1,935,516			
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	(0)	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL EDUCATION - FUND 08
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

	2013-14	2014-15	2015-16	2016-17	2017-18
	Actuals	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	894,111	1,234,782	1,227,742	1,227,742	1,227,930
REVENUES					
Revenue Limit Sources	0	0	0	0	0
Federal Revenues	1,959,529	2,055,205	2,001,241	2,001,241	2,001,241
Mental Health IDEA	142,423	141,144	140,319	140,319	140,319
Other State Revenues	5,273		0	0	0
Mental Health Prop 98	686,799	642,032	616,810	626,679	642,221
Other Local Revenues	(819,052)	812,640	0	0	0
TOTAL REVENUES	<u>1,974,972</u>	<u>3,651,021</u>	<u>2,758,370</u>	<u>2,768,239</u>	<u>2,783,781</u>
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	13,023,940	12,301,376	15,350,754	16,063,401	16,592,695
TOTAL OTHER FINANCING SOURCES/USES	<u>13,023,940</u>	<u>12,301,376</u>	<u>15,350,754</u>	<u>16,063,401</u>	<u>16,592,695</u>
Transfers In - Fm Restricted Programs					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	<u>15,893,023</u>	<u>17,187,179</u>	<u>19,336,866</u>	<u>20,059,382</u>	<u>20,604,406</u>
EXPENDITURES					
Certificated Salaries	7,345,882	8,071,167	8,879,598	8,968,394	9,058,078
Classified Salaries	2,292,634	2,548,985	2,556,028	2,568,808	2,581,652
Benefits	3,084,238	3,344,141	3,715,090	4,107,965	4,464,329
Books and Supplies	38,674	92,612	119,768	122,642	125,831
Services & Other Oper Exp	1,279,041	864,067	1,626,885	1,665,930	1,709,244
Capital Outlay	0	0	0	0	0
Excess Costs		340,285	523,970	536,545	550,495
Direct Support/Indirect Cost	617,773	698,180	687,785	861,167	886,437
TOTAL EXPENDITURES	<u>14,658,242</u>	<u>15,959,437</u>	<u>18,109,124</u>	<u>18,831,452</u>	<u>19,376,067</u>
ENDING BALANCE	<u>1,234,781</u>	<u>1,227,742</u>	<u>1,227,742</u>	<u>1,227,930</u>	<u>1,228,339</u>

SPECIAL PURPOSE FUND

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Self-Insurance Fund exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

SPECIAL REVENUE FUNDS

Cafeteria Fund
Deferred Maintenance Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA - FUND 13
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

	2014-15	2015-16	2016-17	2017-18
	Actuals	1st Interim Budget	Projected	Projected
BEGINNING FUND BALANCE	3,494,794	2,765,702	1,967,612	1,308,940
REVENUES				
8220 Federal Revenue	6,980,782	7,236,285	7,280,000	7,290,000
8520 State Revenue	518,422	514,694	520,000	520,000
8660 Interest	3,350	10,000	10,000	10,000
86xx Local Revenue	69,842	101,500	150,000	150,000
	<u>7,572,396</u>	<u>7,862,479</u>	<u>7,960,000</u>	<u>7,970,000</u>
OTHER FINANCING SOURCES				
8916 Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0
8916 Trnsfr In - From General Fund	0	0	0	0
8919 Other Auth Interfund Trans In	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	7,572,396	7,862,479	7,960,000	7,970,000
TOTAL BEGINNING FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	11,067,190	10,628,181	9,927,612	9,278,940
EXPENDITURES				
1000 Certificated Salaries	0	0	0	0
2000 Classified Salaries	2,396,142	2,603,955	2,651,000	2,651,000
3000 Benefits	1,232,236	1,368,237	1,352,669	1,353,320
4000 Books and Supplies	4,166,111	4,054,000	4,054,000	4,054,000
5000 Services & Other Oper Exp	95,909	142,000	142,000	142,000
6000 Capital Outlay	0	75,000	0	10,000
7000 Direct Support/Indirect Cost	411,090	417,377	419,003	419,035
TOTAL EXPENDITURES	8,301,488	8,660,569	8,618,672	8,629,355
ENDING NET FUND BALANCE	2,765,702	1,967,612	1,308,940	649,585

COMPONENTS OF ENDING FUND BALANCE				
Revolving Cash	1,000	1,000	1,000	1,000
Stores Inventory	191,518	191,518	191,518	285,482
Designated for Equipment Replacement	0	75,000	0	10,000
Committed	2,573,184	1,700,094	1,116,422	353,103
TOTAL DESIGNATIONS	2,765,702	1,967,612	1,308,940	649,585

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
DEFERRED MAINTENANCE -14
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in this fund, Districts may continue to use this fund for DMP purposes.

	2014-15	2015-16	2016-17	2017-18
	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	13,291	213,353	0	0
REVENUES				
Federal Revenues	-	-	-	-
State Revenues	-	-	-	-
Transfers In - Fm General Fund	200,000	200,000	200,000	200,000
Local Revenues	62	-	-	-
TOTAL REVENUES	200,062	200,000	200,000	200,000
OTHER FINANCING SOURCES/USES				
Transfers In - Fm Routine Repair	-	-	-	-
Transfers In - Fm Measure G -	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	213,353	413,353	200,000	200,000
EXPENDITURES				
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Books and Supplies	-	13,353	-	-
Services & Other Oper Exp	-	200,000	100,000	100,000
Capital Outlay	-	200,000	100,000	100,000
TOTAL EXPENDITURES	-	413,353	200,000	200,000
ENDING BALANCE	213,353	-	-	-

CAPITAL PROJECT FUNDS

GO Bond-Measure G & J Funds
Capital Facilities Fund
County School Facility Fund
Special Reserve Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
BUILDING FUND - FUND - 21
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	1st Interim	Projected	Projected	Projected
BEGINNING BALANCE	26,715,393	22,171,481	13,084,726	5,039,547	3,036,622
REVENUES					
Proceeds from the Sale of Bonds	-	-	-	-	-
Other Local Revenue **	-	-	-	-	-
Interest	101,300	20,543	20,543	20,543	20,543
TOTAL REVENUES	101,300	20,543	20,543	20,543	20,543
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES	26,816,692	22,192,024	13,105,269	5,060,090	3,057,165
EXPENDITURES					
Classified Salaries	53,844	186,566	187,499	188,437	189,379
Benefits	20,886	54,065	56,850	64,041	67,666
Books and Supplies	2,646	20,000	20,000	20,000	-
Services & Other Oper Exp	855,112	948,300	948,300	948,300	-
Capital Outlay	3,712,724	7,898,367	6,853,073	802,690	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	4,645,211	9,107,298	8,065,722	2,023,468	257,045
ENDING BALANCE*	22,171,481	13,084,726	5,039,547	3,036,622	2,800,119

*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary School. QSCB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QSCBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.

**Note: The \$25 million represents projected proceeds from Measure J issuance.

2,800,119	2,800,119	2,800,119	2,800,119	2,800,119
0.73%	0.73%	0.73%	0.73%	0.73%
20,543	20,543	20,543	20,543	20,543

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND - 25
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$2.24 per square foot for residential and \$0.32 per square foot for commercial/industrial construction.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	1st Interim	Projected	Projected	Projected
BEGINNING BALANCE	369,627	795,669	795,669	795,669	795,669
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	557,410	400,000	400,000	400,000	400,000
TOTAL REVENUES	557,410	400,000	400,000	400,000	400,000
TOTAL BEGINNING BALANCE & REVENUES	927,037	1,195,669	1,195,669	1,195,669	1,195,669
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	3,500	-	-	-	-
Capital Outlay	127,868	400,000	400,000	400,000	400,000
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	131,368	400,000	400,000	400,000	400,000
ENDING BALANCE	795,669	795,669	795,669	795,669	795,669

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
COUNTY SCHOOL FACILITY FUND - 35
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	1st Interim	Projected	Projected	Projected
BEGINNING BALANCE	7,293,928	7,324,979	7,324,979	7,324,979	7,324,979
REVENUES					
Other State Revenues	-	-	-	-	-
Other Local Revenues	31,052	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	31,052	-	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	7,324,979	7,324,979	7,324,979	7,324,979	7,324,979
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
ENDING NET FUND BALANCE *	7,324,979	7,324,979	7,324,979	7,324,979	7,324,979

*Note: \$7,225,91 represents funds released under the School Facility Program for San Antonio Elementary, which will be used to repay COPS A issued to complete the new building of San Antonio Elementary.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - 40
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	1st Interim	Projected	Projected	Projected
BEGINNING BALANCE	43,558	46,121	46,121	46,121	46,121
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	214	-	-	-	-
TOTAL REVENUES	214	-	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FIANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	43,772	46,121	46,121	46,121	46,121
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	(2,350)	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	(2,350)	-	-	-	-
ENDING BALANCE	46,121	46,121	46,121	46,121	46,121

SELF-INSURANCE FUND



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SELF INSURANCE FUND
COMBINED FUNDS 67 & 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Actuals	Actuals	Projected	Projected
BEGINNING BALANCE	2,427,156	1,822,853	1,759,064	1,485,948	1,147,040
Beginning Balance Adjustment					
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	17,969,851	18,542,991	18,542,991	18,542,991	18,542,991
TOTAL REVENUES	17,969,851	18,542,991	18,542,991	18,542,991	18,542,991
TOTAL BEGINNING BALANCE & REVENUES	20,397,007	20,365,844	20,302,055	20,028,939	19,690,031
EXPENDITURES					
Classified Salaries	56,659	59,778	60,077	60,137	60,197
Benefits	25,942	26,880	27,592	29,641	30,582
Books and Supplies	675	8,500	8,500	8,500	8,500
Services & Other Oper Exp	18,490,878	18,511,622	18,719,938	18,783,620	18,848,265
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	18,574,154	18,606,780	18,816,107	18,881,899	18,947,544
ENDING FUND BALANCE	1,822,853	1,759,064	1,485,948	1,147,040	742,487

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
HEALTH & WELFARE BENEFITS FUND - 67
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 67 includes both self-insured and fully insured insurance programs.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	1st Interim	Projected	Projected	Projected
BEGINNING BALANCE	1,359,813	551,697	551,697	389,781	211,511
Beginning Balance Adjustment					
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	15,744,972	16,191,607	16,191,607	16,191,607	16,191,607
Transfers In	-	-	-	-	-
TOTAL REVENUES	15,744,972	16,191,607	16,191,607	16,191,607	16,191,607
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	17,104,785	16,743,304	16,743,304	16,581,388	16,403,118
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	16,553,087	16,191,607	16,353,523	16,369,877	16,386,246
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	16,553,087	16,191,607	16,353,523	16,369,877	16,386,246
ENDING FUND BALANCE	551,697	551,697	389,781	211,511	16,872

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
WORKERS' COMPENSATION FUND 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 68 is used for our workers' Compensation insurance.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	1st Interim	Projected	Projected	Projected
BEGINNING BALANCE	1,067,343	1,271,156	1,207,367	1,096,167	935,529
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	2,224,879	2,351,384	2,351,384	2,351,384	2,351,384
Transfers In	-	-	-	-	-
TOTAL REVENUES	2,224,879	2,351,384	2,351,384	2,351,384	2,351,384
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	3,292,222	3,622,540	3,558,751	3,447,551	3,286,913
EXPENDITURES					
Classified Salaries	56,659	59,778	60,077	60,137	60,197
Benefits	25,942	26,880	27,592	29,641	30,582
Books and Supplies	675	8,500	8,500	8,500	8,500
Services & Other Oper Exp	1,937,791	2,320,015	2,366,415	2,413,744	2,462,018
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	2,021,067	2,415,173	2,462,584	2,512,022	2,561,298
ENDING FUND BALANCE	1,271,156	1,207,367	1,096,167	935,529	725,615

APPENDICES



Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

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. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where 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.

Ad valorem Taxes Taxes that are based on the value of property, such as the standard property tax. 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.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and

stipulating the amount, manner and purpose for the expenditure items.

Appropriation For Contingencies That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Assessed Valuation (also, Assessed Value) The total value of property for taxation purposes within a school agency, 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 appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports Each school agency 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. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit See Revenue Limit.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts See Maintenance Assessment Districts.

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.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies 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 and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); 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.

CBEDS California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

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

Chapter 1 Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Chapter 2 Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Classified Personnel School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that 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. (See Education Code Sections 41376 and 41378).

Concurrently Enrolled Pupils Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class 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 and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost-of-living for consumers 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 inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

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).

Criteria and Standards Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

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 for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances 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.

Equalization Aid The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

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

Factfinding The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

Forest Reserve Funds 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

Full-Time Equivalent (FTE) A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed

in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation 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) A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised 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 IEP 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.

Least Restrictive Environment Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity

among school districts.

Leveling Up Raising the revenue level of low revenue districts to promote revenue equity among school districts.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

Miscellaneous Funds Local revenues received from mineral 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 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

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. (See Government Code Section 50079, et al.)

PERB Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

Permissive Override Tax Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

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

PL81-874 A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

PL94-142 Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received

in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

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.

Reserves Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

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

ROC/P Regional Occupational Center or Program – 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 the districts within the county.

SB 90 Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

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

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. 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 California 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 system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

Squeeze Formula The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue

districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

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.

STRS The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

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 laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 See Proposition 98.

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.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that 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 agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

LCFF Acronyms

• ADA	Average Daily Attendance
• BASC	Business and Administration Steering Committee
• BGS	Base Grade Span
• BOE	Board of Education (LEAs)
• CDE	California Department of Education
• COE	County Office of Education
• CY	Current Year
• DOF	Department of Finance
• EC	Education Code
• EL	English Learners
• ERT	Economic Recovery Target
• FRPM	Free and Reduced Priced Meals
• FY	Foster Youth
• GSA	Grad Span Adjustment
• LAO	Legislative Analyst's Office
• LEA	Local Educational Agency (Districts, Charters, & COEs)
• LCAP	Local Control Accountability Plan
• LCFF	Local Control Funding Formula
• LI	Low Income
• MPP	Minimum Proportionality Percentage
• NSLP	National School Lunch Program
• NSS	Necessary Small School
• PY	Prior Year
• RL	Revenue Limit
• SACS	Standardized Account Code Structure
• SBE	State Board of Education
• SDC	Special Day Class
• SED	Socioeconomically Disadvantaged
• TIIBG	Targeted Instructional Improvement Block Grant

Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z

A

Acronym	Description
AB	Assembly Bill
ACE	<u>American Council on Education</u> (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	<u>Association of California School Administrators</u> (Outside Source)
ACT	<u>American College Testing</u> (Outside Source)
ADA	<u>Americans with Disabilities Act</u> (Outside Source)
ADA	average daily attendance
ADAD	<u>Assessment Development and Administration Division</u>
AID	<u>Audits and Investigations Division</u>
AIDS	acquired immune deficiency syndrome
AIECE	<u>American Indian Early Childhood Education</u>
AMAOs	Annual Measurable Achievement Objectives
AMARD	<u>Analysis, Measurement, and Accountability Reporting Division</u>
AP	<u>Advanced Placement</u>
API	<u>Academic Performance Index</u>
APR	<u>Accountability Progress Reporting</u>
ASAM	<u>Alternative Schools Accountability Model</u>
ASD	<u>After School Division</u>
ASES	<u>After School Education and Safety Program</u>
ASRA	<u>Administrative Support and Regulations Adoption</u>
AVID	<u>Advancement Via Individual Determination</u>
AYP	<u>Adequate Yearly Progress</u>

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B

Acronym	Description
BPPVE	<u>Bureau for Private Postsecondary and Vocational Education</u> (Outside Source)
BTSA	<u>Beginning Teacher Support and Assessment</u> (Outside Source)
BTPP	<u>Bilingual Teacher Training Program</u>

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C

Acronym	Description
C.A.S.H.	<u>Coalition for Adequate School Housing</u> (Outside Source)
CAASFEP	<u>California Association of Administrators of State and Federal Education Programs</u> (Outside Source)
CABE	<u>California Association of Bilingual Education</u> (Outside Source)
CACE	<u>California Association for Compensatory Education</u> (Outside Source)
CACFP	<u>Child and Adult Care Food Program</u>
CADS	<u>Consolidated Application Data System</u>
CAHSEE	<u>California High School Exit Examination</u>
Cal-SAFE	<u>California School Age Families Education</u>
CALPADS	<u>California Longitudinal Pupil Achievement Data System</u>
CalSTRS	<u>California State Teachers' Retirement System</u> (Outside Source)
CALTIDES	<u>California Longitudinal Teacher Integrated Data Education System</u>
CalWORKS	<u>California Work Opportunity and Responsibility to Kids</u>
CaMSP	<u>California Mathematics and Science Partnership</u>

CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	competency-based education
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test (Outside Source)
CBET	community-based English tutoring
CBR	California Business Roundtable (Outside Source)
CCAE	California Council for Adult Education
CCC	California Community Colleges (Outside Source)
CCDA	California Career Development Association
CCDAA	California Child Development Administrators Association
CCDBG	Child Care and Development Block Grant
CCDF	Child Care and Development Fund
CCEI	California Counsel of Electronics Instructors
CCFRF	Child Care Facilities Revolving Fund
CCIS	California Consortium for Independent Study
CCLDHN	California Conference of Local Health Department Nutritionists (Outside Source)
CCR	coordinated compliance review
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association (Outside Source)
CCSS	Common Core State Standards
CCSSO	Council of Chief State School Officers (Outside Source)
CCTD	Career and College Transition Division
CD	Communications Division
CDC	Centers for Disease Control and Prevention (Outside Source)
CDD	Child Development Division
CDE	California Department of Education
CDFS	Child Development Fiscal Services
CDHS	California Department of Health Services (Outside Source)
CDPAC	Child Development Policy Advisory Committee
CDS	Community Day Schools
CDS	county/district/school code
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	California Drafting Technology Consortium
CEEB	College Entrance Examination Board (Outside Source)
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers (Outside Source)
CHADD	Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	Children Now (Outside Source)
CHKRC	California Healthy Kids Resource Center (Outside Source)
CHKS	California Healthy Kids Survey
CHSA	California Head Start Association
CHSPE	California High School Proficiency Examination
CHSSCO	California Head Start-State Collaboration Office
CIF	California Interscholastic Federation (Outside Source)
CITEA	California Industrial and Technology Education Association
CLAD	Crosscultural, Language, and Academic Development (Outside Source)
CLHS	California League of High Schools (Outside Source)
CLLS	California Library Literacy Services (Outside Source)
CLMS	California League of Middle Schools
CLRN	California Learning Resource Network

CMAS	California Multiple Award Schedule
CMD	Clearinghouse for Multilingual Documents
CMR	contract monitoring review
CNAC	Child Nutrition Advisory Council
COABE	Commission on Adult Basic Education (Outside Source)
COSCC	Chancellor's Office of the California Community Colleges
COE	county office of education
COICC	California Occupational Information Coordinating Committee
CPA	California Partnership Academies
CPCM	Categorical Programs Complaints Management
CPDI	California Professional Development Institutes (Governor's Institutes)
CPEC	California Postsecondary Education Commission (Outside Source)
CPPP	College Preparation Partnership Program
CPS	Child Protection Services
CRE	Coordinated Review Effort
CRESST	Center for Research on Evaluation, Standards, and Student Testing
CRL	California Reading List
CRLP	California Reading and Literacy Project
CRP	Content Review Panel
CSAM	California School Accounting Manual
CSB	California School for the Blind
CSBA	California School Boards Association (Outside Source)
CSD	California School for the Deaf
CSD	Charter Schools Division
CSEA	California School Employees Association (Outside Source)
CSEA	California State Employees Association (Outside Source)
CSECC	California State Employees Charitable Campaign (Outside Source)
CSEY	Classified School Employee of the Year
CSFP	Commodity Supplemental Food Program
CSFSA	California Schools Food Service Association
CSIS	California School Information Services
CSLA	California School Library Association
CSMP	California Subject Matter Projects
CSMT	Clearinghouse for Specialized Media and Translations
CSNO	California School Nurses Organization (Outside Source)
CSPD	Comprehensive System of Personnel Development
CSR	Comprehensive School Reform
CSRP	California School Recognition Program
CSS	Comprehensive Student Support
CSSA	California Safe Schools Assessment
CSSAED	Coordinated Student Support and Adult Education Division
CST	California Standards Tests
CSU	California State University (Outside Source)
CTA	California Teachers Association (Outside Source)
CTAP	California Technology Assistance Project
CTC	California Transportation Commission (Outside Source)
CTC	Commission on Teacher Credentialing (Outside Source)
CTE	career technical education
CTEI	Comprehensive Teacher Education Institute
CYA	California Youth Authority (Outside Source)

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Acronym	Description
DAC	District Advisory Committee

DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSIB	District, School, and Innovation Support Branch
DSS	Department of Social Services (Outside Source)

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Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EDMD	Educational Data Management Division
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner
ELA	English-language arts
ELAP	English Language Acquisition Program
ELD	English-language development
ELSD	English Learner Support Division
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

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Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

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Acronym	Description
GAD	Government Affairs Division
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

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Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology
HIV	human immunodeficiency virus
HOUSSE	High Objective Uniform State Standard of Evaluation (Outside Source)

HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

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I

Acronym	Description
IAD	<u>Improvement and Accountability Division</u>
IASA	<u>Improving America's Schools Act of 1994 (Outside Source)</u>
IDEA	<u>Individuals with Disabilities Education Act (Outside Source)</u>
IEP	individualized education program
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	<u>Instruction and Learning Support Branch</u>
IS	<u>independent study</u>

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J

Acronym	Description
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K

Acronym	Description
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L

Acronym	Description
LAC	<u>Legal, Audits, and Compliance Branch</u>
LC	<u>Language Census</u>
LD	<u>Legal Division</u>
LEA	local educational agency
LEP	limited English-proficient
LPCs	<u>Local Child Care and Development Planning Councils</u>
LRDC	<u>Learning Resources Display Centers</u>

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M

Acronym	Description
MOU	<u>Memorandum of Understanding</u>
MTYRE	<u>multitrack year-round education</u>

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N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	<u>National Assessment of Educational Progress</u>
NASBE	<u>National Association of State Boards of Education (Outside Source)</u>
NASSP	<u>National Association of Secondary School Principals (Outside Source)</u>
NASTA	National Association of State Textbook Administrators
NASW	<u>National Association of School Social Workers (Outside Source)</u>
NBCT	<u>National Board Certified Teacher</u>
NBPTS	<u>National Board for Professional Teaching Standards</u>
NCBE	National Clearinghouse for Bilingual Education
NCDA	<u>National Career Development Association</u>
NCEE	<u>National Center on Education and the Economy (Outside Source)</u>
NCES	<u>National Center for Education Statistics (Outside Source)</u>
NCHSTE	<u>National Consortium on Health Science and Technology Education</u>
NCLB	<u>No Child Left Behind Act of 2001</u>
NCSL	<u>National Conference of State Legislatures</u>

NCTE	<u>National Council of Teachers of English</u>
NCTM	<u>National Council of Teachers of Mathematics</u>
NEA	<u>National Education Association</u> (Outside Source)
NET	<u>Nutrition Education and Training</u>
NPR	national percentile rank
NSBA	<u>National School Boards Association</u> (Outside Source)
NSD	<u>Nutrition Services Division</u>

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O

Acronym	Description
OCR	<u>Office for Civil Rights</u> (Outside Source)
OEO	<u>Office of Equal Opportunity</u>
OSE	<u>Office of the Secretary of Education</u> (Outside Source)
OSHA	<u>Occupational Safety and Health Administration</u> (Outside Source)

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P

Acronym	Description
PAR	<u>Peer Assistance and Review program for teachers</u>
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Project Cost Account
PD	<u>P-16 Division</u>
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	<u>Physical Fitness Testing</u>
PI	<u>Program Improvement</u>
PL	Public Law
PLSD	<u>Professional Learning Support Division</u>
PMP	<u>Pregnant Minors Program</u>
PPIB	<u>P-16 Policy and Information Branch</u>
PPR	<u>Pupil Promotion and Retention</u>
PQR	<u>program quality review</u>
PSAA	<u>Public Schools Accountability Act</u>
PSAT	<u>Preliminary Scholastic Achievement Test</u> (Outside Source)
PSD	<u>Personnel Services Division</u>
PTA	<u>Parent Teacher Association (State)</u> (Outside Source)
PTA	<u>Parent Teacher Association (National)</u> (Outside Source)

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Q

Acronym	Description
QAP	<u>quality assurance process</u>
QEIA	<u>Quality Education Investment Act of 2006</u>

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R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	<u>reclassified to fluent English proficient</u>
RFP	Request for Proposals
RLA	<u>Reading/Language Arts</u>
ROCP	<u>Regional Occupational Centers and Programs</u>

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S

Acronym	Description
S4	<u>Statewide System of School Support</u>
SACS	<u>standardized account code structure</u>
SAFTIB	<u>Services for Administration, Finance, Technology, and Infrastructure Branch</u>
SAP	<u>Student Assistance Program</u>
SAPID	<u>School Age Parenting and Infant Development</u>
SARB	<u>School Attendance Review Board</u>
SARC	School Accountability Report Card
SAT	<u>Scholastic Achievement Test</u>
SAT-9	Stanford Achievement Test, Ninth Edition (Stanford 9)
SB	Senate Bill
SBCP	School-Based Coordinated Program
SBE	<u>State Board of Education</u>
SBP	<u>School Breakfast Program</u>
SCANS	<u>Secretary's Commission on Achieving Necessary Skills</u>
SCASS	<u>Southern California Association of Science Supervisors</u>
SCASS	<u>State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source)</u>
SCCAC	<u>Southern California Comprehensive Assistance Center</u>
SCE	State Compensatory Education
SCFIRD	<u>Standards, Curriculum Frameworks, and Instructional Resources Division</u>
SCO	State Controller's Office
SCOE	Sacramento County Office of Education
SCORE	<u>Schools of California Online Resources for Education</u>
SCR	Senate Concurrent Resolution
SCS	Superintendent's Correspondence System
SDAIE	<u>specialty designed academic instruction in English</u>
SDC	<u>special day class</u>
SDFSC	<u>Safe and Drug Free Schools and Communities</u>
SEA	state educational agency
SED	<u>Special Education Division</u>
SED	severely emotionally disturbed
SEECAP	Special Education Early Childhood Administrators Project
SEEDS	Supporting Early Education Delivery Systems
SEIDs	<u>Statewide Educator Identifiers</u>
SELPA	special education local plan area
SES	<u>Supplemental Educational Services (Outside Source)</u>
SETA	<u>Sacramento Employment and Training Agency (Outside Source)</u>
SETS	<u>Statewide Education Technology Services</u>
SFSD	<u>School Fiscal Services Division</u>
SFSP	<u>Summer Food Service Program</u>
SFTSD	<u>School Facilities and Transportation Services Division</u>
SHAPE	<u>Shaping Health As Partners in Education</u>
SHC	School Health Connections
SIG	<u>School Improvement Grant</u>
SIO	<u>Superintendent's Initiatives Office</u>
SkillsUSA	<u>SkillsUSA</u>
SMI	<u>School Meals Initiative</u>
SNA	<u>School Nutrition Association (Outside Source)</u>
SNE	<u>Society for Nutrition Education (Outside Source)</u>
SNOR	<u>Student National Origin Report</u>
SNP	<u>School Nutrition Program</u>
SPAC	<u>State Parent Advisory Council</u>

SPB	<u>State Personnel Board</u> (Outside Source)
SSID	<u>Statewide Student Identifier</u>
SSPI	<u>State Superintendent of Public Instruction</u>
SSSSB	<u>Student Support and Special Services Branch</u>
STAR	<u>Standardized Testing and Reporting Program</u>
STDs	<u>Sexually Transmitted Diseases</u> (Outside Source)
STEM	<u>Science, Technology, Engineering, and Mathematics</u>
STS	<u>Standards-based tests in Spanish</u>
SWP	<u>Schoolwide programs</u>

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Acronym	Description
T5	<u>Title 5, California Code of Regulations</u>
TEROC	<u>Tobacco Education and Research Oversight Committee</u> (Outside Source)
TICAL	<u>Technology Information Center for Administrative Leadership</u>
TSD	<u>Technology Services Division</u>
TUPE	<u>Tobacco-Use Prevention Education</u>
TWBI	<u>Two-Way Bilingual Immersion</u>

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Acronym	Description
UC	<u>University of California</u> (Outside Source)
UCOP	<u>University of California Office of the President</u> (Outside Source)
UCP	<u>Uniform Complaint Procedures</u>
USDA	<u>U.S. Department of Agriculture</u> (Outside Source)

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Acronym	Description
VAPA	<u>Visual and Performing Arts</u>
VE	<u>Visiting Educator</u>

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Acronym	Description
WASC	<u>Western Association of Schools and Colleges</u> (Outside Source)
WEE	<u>Work Experience Education</u>
WestEd	<u>WestEd</u> (Outside Source)
WIC	<u>Women, Infants, and Children</u> (Outside Source)

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Acronym	Description
YOA	<u>Year of Appropriation</u> (Outside Source)
YOB	<u>Year of Budget</u> (Outside Source)
YOC	<u>Year of Completion</u> (Outside Source)
YRBS	<u>Youth Risk Behavior Survey</u> (Outside Source)
YRBSS	<u>Youth Risk Behavior Surveillance System</u> (Outside Source)
YRE	<u>year-round education</u>

Questions: Katina Oliphant | koliphant@cde.ca.gov

1430 N Street
Sacramento, CA 95814

[Contact Us](#) | [FAQ](#) | [Web Policy](#)

STATE REPORTS

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				
12I	Child Development Fund				
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				
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
40I	Special Reserve Fund for Capital Outlay Projects		G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund		G	G	G
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2015

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **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: Kolvira Chheng

Telephone: 408-928-6856

Title: Director, Fiscal Services

E-mail: Kolvira.Chheng@arUSD.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 budget adoption.	X	

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

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

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

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

FORM 01
GENERAL FUND
UNRESTRICTED AND
RESTRICTED

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	103,052,705.00	102,939,276.00	23,626,404.80	102,939,276.00	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	8,127,259.00	7,275,526.00	270,133.42	7,275,526.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,907,208.00	5,907,208.00	514,562.20	5,907,208.00	0.00	0.0%
5) TOTAL, REVENUES			117,087,172.00	116,122,010.00	24,411,100.42	116,122,010.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,523,528.30	47,109,639.48	9,254,835.40	47,109,639.88	(0.40)	0.0%
2) Classified Salaries		2000-2999	13,010,240.56	13,203,732.70	3,686,004.65	13,203,732.70	0.00	0.0%
3) Employee Benefits		3000-3999	20,418,843.66	20,168,732.23	4,354,525.49	20,168,732.23	0.00	0.0%
4) Books and Supplies		4000-4999	4,540,247.37	4,676,816.59	899,698.33	4,676,816.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,645,465.92	9,447,162.16	2,449,803.57	9,447,162.16	0.00	0.0%
6) Capital Outlay		6000-6999	5,426,000.00	3,379,775.00	94,641.87	3,379,775.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,973.00	185,973.00	(9,572.25)	185,973.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,477,394.00)	(1,523,806.46)	0.00	(1,523,806.46)	0.00	0.0%
9) TOTAL, EXPENDITURES			97,272,904.81	96,648,024.70	20,729,937.06	96,648,025.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,814,267.19	19,473,985.30	3,681,163.36	19,473,984.90		
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	(19,155,851.00)	(19,155,851.00)	0.00	(19,155,851.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,355,851.00)	(19,355,851.00)	0.00	(19,355,851.00)		

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)			458,416.19	118,134.30	3,681,163.36	118,133.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	14,677,796.38		14,677,796.38	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)			0.00	14,677,796.38		14,677,796.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,677,796.38		14,677,796.38		
2) Ending Balance, June 30 (E + F1e)			458,416.19	14,795,930.68		14,795,930.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	3,963,763.00		3,963,763.00		
Unassigned/Unappropriated Amount		9790	458,416.19	10,832,167.68		10,832,167.28		

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	71,308,611.00	69,759,679.00	20,647,314.00	69,759,679.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,540,018.00	13,466,231.00	3,551,574.00	13,466,231.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	127,148.00	121,575.00	0.00	121,575.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,638,056.00	20,571,865.00	0.00	20,571,865.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,496,898.00	1,563,537.00	99,630.99	1,563,537.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,612,269.00	2,192,000.00	514,421.81	2,192,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,074,685.00)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			107,648,315.00	107,674,887.00	24,812,940.80	107,674,887.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,595,610.00)	(4,735,611.00)	(1,186,536.00)	(4,735,611.00)	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			103,052,705.00	102,939,276.00	23,626,404.80	102,939,276.00	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	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						
	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		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	6,632,561.00	5,778,810.00	0.00	5,778,810.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,456,293.00	1,458,311.00	246,766.78	1,458,311.00	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	38,405.00	38,405.00	23,366.64	38,405.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,127,259.00	7,275,526.00	270,133.42	7,275,526.00	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	3,673,186.00	3,673,186.00	0.00	3,673,186.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,140,020.00	2,140,020.00	478,808.12	2,140,020.00	0.00	0.0%
Interest		8660	49,002.00	49,002.00	0.00	49,002.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	45,000.00	45,000.00	35,754.08	45,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			5,907,208.00	5,907,208.00	514,562.20	5,907,208.00	0.00	0.0%
TOTAL, REVENUES			117,087,172.00	116,122,010.00	24,411,100.42	116,122,010.00	0.00	0.0%

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Certificated Teachers' Salaries		1100	40,593,306.60	40,894,208.11	7,641,149.91	40,894,208.51	(0.40)	0.0%
Certificated Pupil Support Salaries		1200	851,537.23	866,623.23	100,924.94	866,623.23	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,078,684.47	5,348,808.14	1,496,510.15	5,348,808.14	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	16,250.40	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,523,528.30	47,109,639.48	9,254,835.40	47,109,639.88	(0.40)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	469,789.17	499,451.00	101,051.54	499,451.00	0.00	0.0%
Classified Support Salaries		2200	5,887,937.66	5,928,028.19	1,643,469.22	5,928,028.19	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,480,032.02	1,540,534.02	443,750.56	1,540,534.02	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,334,423.52	4,312,147.30	1,277,232.82	4,312,147.30	0.00	0.0%
Other Classified Salaries		2900	838,058.19	923,572.19	220,500.51	923,572.19	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,010,240.56	13,203,732.70	3,686,004.65	13,203,732.70	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,989,877.34	5,046,417.25	966,885.78	5,046,417.25	0.00	0.0%
PERS		3201-3202	1,509,421.06	1,496,929.33	434,177.16	1,496,929.33	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,637,294.61	1,646,282.92	402,356.76	1,646,282.92	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,098,601.29	9,768,638.09	1,828,941.93	9,768,638.09	0.00	0.0%
Unemployment Insurance		3501-3502	29,595.38	29,951.78	6,465.20	29,951.78	0.00	0.0%
Workers' Compensation		3601-3602	1,825,993.96	1,849,002.84	399,544.67	1,849,002.84	0.00	0.0%
OPEB, Allocated		3701-3702	9,000.00	9,000.00	0.00	9,000.00	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	319,060.02	322,510.02	316,153.99	322,510.02	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,418,843.66	20,168,732.23	4,354,525.49	20,168,732.23	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	645,000.00	375,000.00	0.00	375,000.00	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	2,758,948.37	2,761,245.59	739,825.88	2,761,245.59	0.00	0.0%
Noncapitalized Equipment		4400	1,136,299.00	1,540,571.00	159,872.45	1,540,571.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,540,247.37	4,676,816.59	899,698.33	4,676,816.59	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	350,000.00	0.00	350,000.00	0.00	0.0%
Travel and Conferences		5200	161,700.00	260,752.12	56,971.49	260,752.12	0.00	0.0%
Dues and Memberships		5300	33,725.00	33,800.00	27,975.25	33,800.00	0.00	0.0%
Insurance		5400-5450	655,000.00	655,000.00	0.00	655,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,837,743.00	2,837,743.00	488,377.13	2,837,743.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,364.92	484,487.04	131,728.04	484,487.04	0.00	0.0%
Transfers of Direct Costs		5710	(47,816.00)	(40,116.00)	(8,588.95)	(40,116.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,000.00)	(19,000.00)	(2,649.58)	(19,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,138,057.00	4,472,804.00	1,644,753.79	4,472,804.00	0.00	0.0%
Communications		5900	411,692.00	411,692.00	111,236.40	411,692.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,645,465.92	9,447,162.16	2,449,803.57	9,447,162.16	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)
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	2,928,851.00	41,522.83	2,928,851.00	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	5,216,000.00	240,924.00	53,119.04	240,924.00	0.00	0.0%
Equipment Replacement		6500	210,000.00	210,000.00	0.00	210,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,426,000.00	3,379,775.00	94,641.87	3,379,775.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	35,000.00	35,000.00	0.00	35,000.00	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	32,000.00	32,000.00	0.00	32,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	118,973.00	118,973.00	(9,572.25)	118,973.00	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)			185,973.00	185,973.00	(9,572.25)	185,973.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,060,017.00)	(1,106,429.46)	0.00	(1,106,429.46)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(417,377.00)	(417,377.00)	0.00	(417,377.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,477,394.00)	(1,523,806.46)	0.00	(1,523,806.46)	0.00	0.0%
TOTAL, EXPENDITURES			97,272,904.81	96,648,024.70	20,729,937.06	96,648,025.10	(0.40)	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	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	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								
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	(19,155,851.00)	(19,155,851.00)	0.00	(19,155,851.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,155,851.00)	(19,155,851.00)	0.00	(19,155,851.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(19,355,851.00)	(19,355,851.00)	0.00	(19,355,851.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,933,002.00	7,634,409.60	891,591.42	7,634,409.60	0.00	0.0%
3) Other State Revenue		8300-8599	3,844,964.50	7,342,696.76	4,438,946.20	7,342,696.76	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	41,928.77	(353,447.51)	41,928.77	0.00	0.0%
5) TOTAL, REVENUES			10,777,966.50	15,019,035.13	4,977,090.11	15,019,035.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,674,263.79	10,658,143.37	2,379,742.92	10,658,143.37	0.00	0.0%
2) Classified Salaries		2000-2999	4,012,370.71	4,010,623.06	1,151,644.03	4,010,623.06	0.00	0.0%
3) Employee Benefits		3000-3999	4,728,329.84	4,723,446.20	1,018,947.29	4,723,446.20	0.00	0.0%
4) Books and Supplies		4000-4999	1,513,750.39	4,739,635.48	300,492.22	4,739,635.48	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,850,957.51	9,515,152.07	846,916.15	9,515,152.07	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	523,970.00	523,970.00	121,054.00	523,970.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,060,017.00	1,106,429.46	0.00	1,106,429.46	0.00	0.0%
9) TOTAL, EXPENDITURES			29,363,659.24	35,277,399.64	5,818,796.61	35,277,399.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,585,692.74)	(20,258,364.51)	(841,706.50)	(20,258,364.51)		
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	19,155,851.00	19,155,851.00	0.00	19,155,851.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,155,851.00	19,155,851.00	0.00	19,155,851.00		

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)			570,158.26	(1,102,513.51)	(841,706.50)	(1,102,513.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	3,163,258.27		3,163,258.27	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	3,163,258.27		3,163,258.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,163,258.27		3,163,258.27		
2) Ending Balance, June 30 (E + F1e)			570,158.26	2,060,744.76		2,060,744.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	795,186.43	2,060,745.15		2,060,745.15		
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	(225,028.17)	(0.39)		(0.39)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,799,780.00	1,799,780.00	189,804.00	1,799,780.00	0.00	0.0%
Special Education Discretionary Grants		8182	341,780.00	341,780.00	108,346.00	341,780.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	3,174,452.00	3,574,841.50	265,895.50	3,574,841.50	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	775,472.00	885,306.05	164,854.53	885,306.05	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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	521,018.00	712,202.05	105,214.15	712,202.05	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	320,500.00	320,500.00	57,477.24	320,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,933,002.00	7,634,409.60	891,591.42	7,634,409.60	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	376,541.00	488,250.65	38,485.65	488,250.65	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,851,613.50	2,825,518.75	1,605,473.19	2,825,518.75	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	616,810.00	4,028,927.36	2,794,987.36	4,028,927.36	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,844,964.50	7,342,696.76	4,438,946.20	7,342,696.76	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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,374.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	41,928.77	(360,196.51)	41,928.77	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	4,375.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	41,928.77	(353,447.51)	41,928.77	0.00	0.0%
TOTAL, REVENUES			10,777,966.50	15,019,035.13	4,977,090.11	15,019,035.13	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,074,231.46	9,046,695.93	1,991,193.87	9,046,695.93	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,357,622.42	1,369,037.53	262,297.23	1,369,037.53	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,206.92	149,206.92	104,657.18	149,206.92	0.00	0.0%
Other Certificated Salaries		1900	93,202.99	93,202.99	21,594.64	93,202.99	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,674,263.79	10,658,143.37	2,379,742.92	10,658,143.37	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,234,993.22	2,235,998.22	581,189.93	2,235,998.22	0.00	0.0%
Classified Support Salaries		2200	1,114,510.02	1,123,198.35	358,098.62	1,123,198.35	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	244,846.82	216,931.84	75,152.56	216,931.84	0.00	0.0%
Clerical, Technical and Office Salaries		2400	397,021.26	397,021.26	129,243.96	397,021.26	0.00	0.0%
Other Classified Salaries		2900	20,999.39	37,473.39	7,958.96	37,473.39	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,012,370.71	4,010,623.06	1,151,644.03	4,010,623.06	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	981,799.77	985,609.77	224,598.00	985,609.77	0.00	0.0%
PERS		3201-3202	534,675.15	528,947.52	138,807.47	528,947.52	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	466,467.45	463,527.14	120,902.26	463,527.14	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,279,088.85	2,278,922.65	419,018.31	2,278,922.65	0.00	0.0%
Unemployment Insurance		3501-3502	7,070.24	7,074.61	1,777.50	7,074.61	0.00	0.0%
Workers' Compensation		3601-3602	442,552.38	442,688.51	109,814.10	442,688.51	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	16,676.00	16,676.00	4,029.65	16,676.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,728,329.84	4,723,446.20	1,018,947.29	4,723,446.20	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	4,528.58	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	1,391,494.39	4,606,683.48	266,543.22	4,606,683.48	0.00	0.0%
Noncapitalized Equipment		4400	122,256.00	132,952.00	29,420.42	132,952.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,513,750.39	4,739,635.48	300,492.22	4,739,635.48	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,059,765.50	3,062,725.00	465,686.05	3,062,725.00	0.00	0.0%
Travel and Conferences		5200	82,300.00	86,464.00	21,717.53	86,464.00	0.00	0.0%
Dues and Memberships		5300	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	308,960.25	309,123.25	37,594.22	309,123.25	0.00	0.0%
Transfers of Direct Costs		5710	47,816.00	40,116.00	8,588.95	40,116.00	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	3,346,315.76	6,010,923.82	313,329.40	6,010,923.82	0.00	0.0%
Communications		5900	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,850,957.51	9,515,152.07	846,916.15	9,515,152.07	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	523,970.00	523,970.00	121,054.00	523,970.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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)			523,970.00	523,970.00	121,054.00	523,970.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,060,017.00	1,106,429.46	0.00	1,106,429.46	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,060,017.00	1,106,429.46	0.00	1,106,429.46	0.00	0.0%
TOTAL, EXPENDITURES			29,363,659.24	35,277,399.64	5,818,796.61	35,277,399.64	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)
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	19,155,851.00	19,155,851.00	0.00	19,155,851.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			19,155,851.00	19,155,851.00	0.00	19,155,851.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,155,851.00	19,155,851.00	0.00	19,155,851.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	103,052,705.00	102,939,276.00	23,626,404.80	102,939,276.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,933,002.00	7,634,409.60	891,591.42	7,634,409.60	0.00	0.0%
3) Other State Revenue		8300-8599	11,972,223.50	14,618,222.76	4,709,079.62	14,618,222.76	0.00	0.0%
4) Other Local Revenue		8600-8799	5,907,208.00	5,949,136.77	161,114.69	5,949,136.77	0.00	0.0%
5) TOTAL, REVENUES			127,865,138.50	131,141,045.13	29,388,190.53	131,141,045.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,197,792.09	57,767,782.85	11,634,578.32	57,767,783.25	(0.40)	0.0%
2) Classified Salaries		2000-2999	17,022,611.27	17,214,355.76	4,837,648.68	17,214,355.76	0.00	0.0%
3) Employee Benefits		3000-3999	25,147,173.50	24,892,178.43	5,373,472.78	24,892,178.43	0.00	0.0%
4) Books and Supplies		4000-4999	6,053,997.76	9,416,452.07	1,200,190.55	9,416,452.07	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,496,423.43	18,962,314.23	3,296,719.72	18,962,314.23	0.00	0.0%
6) Capital Outlay		6000-6999	5,426,000.00	3,379,775.00	94,641.87	3,379,775.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	709,943.00	709,943.00	111,481.75	709,943.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(417,377.00)	(417,377.00)	0.00	(417,377.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			126,636,564.05	131,925,424.34	26,548,733.67	131,925,424.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,228,574.45	(784,379.21)	2,839,456.86	(784,379.61)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,028,574.45	(984,379.21)	2,839,456.86	(984,379.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	17,841,054.65		17,841,054.65	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)			0.00	17,841,054.65		17,841,054.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	17,841,054.65		17,841,054.65		
2) Ending Balance, June 30 (E + F1e)			1,028,574.45	16,856,675.44		16,856,675.04		
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	795,186.43	2,060,745.15		2,060,745.15		
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	3,963,763.00		3,963,763.00		
Unassigned/Unappropriated Amount		9790	233,388.02	10,832,167.29		10,832,166.89		

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	71,308,611.00	69,759,679.00	20,647,314.00	69,759,679.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,540,018.00	13,466,231.00	3,551,574.00	13,466,231.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	127,148.00	121,575.00	0.00	121,575.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,638,056.00	20,571,865.00	0.00	20,571,865.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,496,898.00	1,563,537.00	99,630.99	1,563,537.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,612,269.00	2,192,000.00	514,421.81	2,192,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,074,685.00)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			107,648,315.00	107,674,887.00	24,812,940.80	107,674,887.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,595,610.00)	(4,735,611.00)	(1,186,536.00)	(4,735,611.00)	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			103,052,705.00	102,939,276.00	23,626,404.80	102,939,276.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,799,780.00	1,799,780.00	189,804.00	1,799,780.00	0.00	0.0%
Special Education Discretionary Grants		8182	341,780.00	341,780.00	108,346.00	341,780.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	3,174,452.00	3,574,841.50	265,895.50	3,574,841.50	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	775,472.00	885,306.05	164,854.53	885,306.05	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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	521,018.00	712,202.05	105,214.15	712,202.05	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	320,500.00	320,500.00	57,477.24	320,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,933,002.00	7,634,409.60	891,591.42	7,634,409.60	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,632,561.00	5,778,810.00	0.00	5,778,810.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,832,834.00	1,946,561.65	285,252.43	1,946,561.65	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,851,613.50	2,825,518.75	1,605,473.19	2,825,518.75	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	655,215.00	4,067,332.36	2,818,354.00	4,067,332.36	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,972,223.50	14,618,222.76	4,709,079.62	14,618,222.76	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	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	3,673,186.00	3,673,186.00	0.00	3,673,186.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,140,020.00	2,140,020.00	478,808.12	2,140,020.00	0.00	0.0%
Interest		8660	49,002.00	49,002.00	2,374.00	49,002.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,000.00	86,928.77	(324,442.43)	86,928.77	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	4,375.00	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			5,907,208.00	5,949,136.77	161,114.69	5,949,136.77	0.00	0.0%
TOTAL, REVENUES			127,865,138.50	131,141,045.13	29,388,190.53	131,141,045.13	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,667,538.06	49,940,904.04	9,632,343.78	49,940,904.44	(0.40)	0.0%
Certificated Pupil Support Salaries		1200	2,209,159.65	2,235,660.76	363,222.17	2,235,660.76	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,227,891.39	5,498,015.06	1,601,167.33	5,498,015.06	0.00	0.0%
Other Certificated Salaries		1900	93,202.99	93,202.99	37,845.04	93,202.99	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,197,792.09	57,767,782.85	11,634,578.32	57,767,783.25	(0.40)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,704,782.39	2,735,449.22	682,241.47	2,735,449.22	0.00	0.0%
Classified Support Salaries		2200	7,002,447.68	7,051,226.54	2,001,567.84	7,051,226.54	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,724,878.84	1,757,465.86	518,903.12	1,757,465.86	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,731,444.78	4,709,168.56	1,406,476.78	4,709,168.56	0.00	0.0%
Other Classified Salaries		2900	859,057.58	961,045.58	228,459.47	961,045.58	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,022,611.27	17,214,355.76	4,837,648.68	17,214,355.76	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,971,677.11	6,032,027.02	1,191,483.78	6,032,027.02	0.00	0.0%
PERS		3201-3202	2,044,096.21	2,025,876.85	572,984.63	2,025,876.85	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,103,762.06	2,109,810.06	523,259.02	2,109,810.06	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,377,690.14	12,047,560.74	2,247,960.24	12,047,560.74	0.00	0.0%
Unemployment Insurance		3501-3502	36,665.62	37,026.39	8,242.70	37,026.39	0.00	0.0%
Workers' Compensation		3601-3602	2,268,546.34	2,291,691.35	509,358.77	2,291,691.35	0.00	0.0%
OPEB, Allocated		3701-3702	9,000.00	9,000.00	0.00	9,000.00	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	335,736.02	339,186.02	320,183.64	339,186.02	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,147,173.50	24,892,178.43	5,373,472.78	24,892,178.43	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	645,000.00	375,000.00	4,528.58	375,000.00	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	4,150,442.76	7,367,929.07	1,006,369.10	7,367,929.07	0.00	0.0%
Noncapitalized Equipment		4400	1,258,555.00	1,673,523.00	189,292.87	1,673,523.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,053,997.76	9,416,452.07	1,200,190.55	9,416,452.07	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,059,765.50	3,412,725.00	465,686.05	3,412,725.00	0.00	0.0%
Travel and Conferences		5200	244,000.00	347,216.12	78,689.02	347,216.12	0.00	0.0%
Dues and Memberships		5300	37,725.00	37,800.00	27,975.25	37,800.00	0.00	0.0%
Insurance		5400-5450	655,000.00	655,000.00	0.00	655,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,837,743.00	2,837,743.00	488,377.13	2,837,743.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	783,325.17	793,610.29	169,322.26	793,610.29	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	(19,000.00)	(19,000.00)	(2,649.58)	(19,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,484,372.76	10,483,727.82	1,958,083.19	10,483,727.82	0.00	0.0%
Communications		5900	413,492.00	413,492.00	111,236.40	413,492.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,496,423.43	18,962,314.23	3,296,719.72	18,962,314.23	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)
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	2,928,851.00	41,522.83	2,928,851.00	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	5,216,000.00	240,924.00	53,119.04	240,924.00	0.00	0.0%
Equipment Replacement		6500	210,000.00	210,000.00	0.00	210,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,426,000.00	3,379,775.00	94,641.87	3,379,775.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	35,000.00	35,000.00	0.00	35,000.00	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	555,970.00	555,970.00	121,054.00	555,970.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	118,973.00	118,973.00	(9,572.25)	118,973.00	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)			709,943.00	709,943.00	111,481.75	709,943.00	0.00	0.0%
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	(417,377.00)	(417,377.00)	0.00	(417,377.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(417,377.00)	(417,377.00)	0.00	(417,377.00)	0.00	0.0%
TOTAL, EXPENDITURES			126,636,564.05	131,925,424.34	26,548,733.67	131,925,424.74	(0.40)	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	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	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								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(200,000.00)	(200,000.00)	0.00	(200,000.00)	0.00	0.0%

Resource	Description	2015-16
		Projected Year Totals
3181	NCLB: ARRA Title I, School Improvement Gi	0.05
6500	Special Education	600.00
6512	Special Ed: Mental Health Services	1,227,142.04
8150	Ongoing & Major Maintenance Account (RM,	833,003.06
Total, Restricted Balance		2,060,745.15

**FORMS 13, 14, 21, 25, 35, 40, 51,
53 & 67**



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	7,236,285.00	7,236,285.00	1,058,110.69	7,236,285.00	0.00	0.0%
3) Other State Revenue		8300-8599	514,694.00	514,694.00	73,522.89	514,694.00	0.00	0.0%
4) Other Local Revenue		8600-8799	111,500.00	111,500.00	23,130.74	111,500.00	0.00	0.0%
5) TOTAL REVENUES			7,862,479.00	7,862,479.00	1,154,764.32	7,862,479.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,603,954.47	2,603,954.47	720,195.45	2,603,954.47	0.00	0.0%
3) Employee Benefits		3000-3999	1,368,237.23	1,368,237.23	313,417.92	1,368,237.23	0.00	0.0%
4) Books and Supplies		4000-4999	4,054,000.00	4,054,000.00	596,564.36	4,054,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	142,000.00	142,000.00	24,644.71	142,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.00	75,000.00	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	417,377.00	417,377.00	0.00	417,377.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,660,568.70	8,660,568.70	1,654,822.44	8,660,568.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(798,089.70)	(798,089.70)	(500,058.12)	(798,089.70)		
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)			(798,089.70)	(798,089.70)	(500,058.12)	(798,089.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,765,702.96		2,765,702.96	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	2,765,702.96		2,765,702.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,765,702.96		2,765,702.96		
2) Ending Balance, June 30 (E + F1e)			(798,089.70)	1,967,613.26		1,967,613.26		
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	292,506.00	2,103,118.25		2,103,118.25		
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	(1,090,595.70)	(135,504.99)		(135,504.99)		

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	7,236,285.00	7,236,285.00	1,058,110.69	7,236,285.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,236,285.00	7,236,285.00	1,058,110.69	7,236,285.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	514,694.00	514,694.00	73,522.89	514,694.00	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			514,694.00	514,694.00	73,522.89	514,694.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	95,000.00	95,000.00	19,984.60	95,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(83.49)	10,000.00	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	6,500.00	6,500.00	3,229.63	6,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,500.00	111,500.00	23,130.74	111,500.00	0.00	0.0%
TOTAL, REVENUES			7,862,479.00	7,862,479.00	1,154,764.32	7,862,479.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,715,734.83	1,715,734.83	447,403.36	1,715,734.83	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	705,297.30	705,297.30	218,082.83	705,297.30	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,922.34	182,922.34	54,709.26	182,922.34	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,603,954.47	2,603,954.47	720,195.45	2,603,954.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	276,717.10	276,717.10	80,721.89	276,717.10	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	180,916.10	180,916.10	50,940.33	180,916.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	826,120.07	826,120.07	158,166.76	826,120.07	0.00	0.0%
Unemployment Insurance		3501-3502	1,233.98	1,233.98	360.01	1,233.98	0.00	0.0%
Workers' Compensation		3601-3602	76,249.98	76,249.98	22,251.17	76,249.98	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	7,000.00	7,000.00	977.76	7,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,368,237.23	1,368,237.23	313,417.92	1,368,237.23	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	339,000.00	339,000.00	74,795.76	339,000.00	0.00	0.0%
Noncapitalized Equipment		4400	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Food		4700	3,640,000.00	3,640,000.00	521,768.58	3,640,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,054,000.00	4,054,000.00	596,564.36	4,054,000.00	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)
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	11,000.00	11,000.00	373.44	11,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	150.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	2,432.28	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	15,678.70	50,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,500.00	16,500.00	2,325.58	16,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,000.00	44,000.00	3,587.21	44,000.00	0.00	0.0%
Communications		5900	3,500.00	3,500.00	97.50	3,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,000.00	142,000.00	24,844.71	142,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	0.00	75,000.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	417,377.00	417,377.00	0.00	417,377.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			417,377.00	417,377.00	0.00	417,377.00	0.00	0.0%
TOTAL, EXPENDITURES			8,660,568.70	8,660,568.70	1,654,822.44	8,660,568.70		

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
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	732,780.10
5330	Child Nutrition: Summer Food Service Program Operations	778,794.84
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	240,982.69
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
9010	Other Restricted Local	350,560.61
Total, Restricted Balance		2,103,118.25

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	13,353.05	0.00	13,353.05	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	200,000.00	0.00	200,000.00	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	413,353.05	0.00	413,353.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(413,353.05)	0.00	(413,353.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			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 FUND BALANCE (C + D4)			200,000.00	(213,353.05)	0.00	(213,353.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	213,353.05		213,353.05	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)			0.00	213,353.05		213,353.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	213,353.05		213,353.05		
2) Ending Balance, June 30 (E + F1e)			200,000.00	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) 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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	200,000.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	13,353.05	0.00	13,353.05	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	13,353.05	0.00	13,353.05	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	200,000.00	0.00	200,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	200,000.00	0.00	200,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	200,000.00	0.00	200,000.00	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	200,000.00	0.00	200,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	413,353.05	0.00	413,353.05		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.00	200,000.00	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)			200,000.00	200,000.00	0.00	200,000.00		

		2015/16
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,543.00	20,543.00	0.00	20,543.00	0.00	0.0%
5) TOTAL, REVENUES			20,543.00	20,543.00	0.00	20,543.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	153,427.44	186,566.44	24,173.67	186,566.44	0.00	0.0%
3) Employee Benefits		3000-3999	38,277.94	54,064.94	6,136.98	54,064.94	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	948,300.00	948,300.00	121,619.27	948,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,698,367.00	7,898,367.00	3,792,710.48	7,898,367.00	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			7,858,372.38	9,107,298.38	3,944,640.40	9,107,298.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,837,829.38)	(9,086,755.38)	(3,944,640.40)	(9,086,755.38)		
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)			(7,837,829.38)	(9,086,755.38)	(3,944,640.40)	(9,086,755.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	22,171,480.57		22,171,480.57	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	22,171,480.57		22,171,480.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	22,171,480.57		22,171,480.57		
2) Ending Balance, June 30 (E + F1e)			(7,837,829.38)	13,084,725.19		13,084,725.19		
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) Legally Restricted Balance		9740	0.00	13,084,725.19		13,084,725.19		
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	(7,837,829.38)	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	20,543.00	20,543.00	0.00	20,543.00	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			20,543.00	20,543.00	0.00	20,543.00	0.00	0.0%
TOTAL, REVENUES			20,543.00	20,543.00	0.00	20,543.00		

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	153,427.44	186,566.44	24,173.67	186,566.44	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			153,427.44	186,566.44	24,173.67	186,566.44	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,176.56	22,102.56	2,692.09	22,102.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,301.48	14,241.48	1,837.94	14,241.48	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,982.90	11,862.90	848.00	11,862.90	0.00	0.0%
Unemployment Insurance		3501-3502	76.71	93.71	12.08	93.71	0.00	0.0%
Workers' Compensation		3601-3602	4,740.29	5,764.29	746.87	5,764.29	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			38,277.94	54,064.94	6,136.98	54,064.94	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	20,000.00	0.00	20,000.00	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	4,000.00	4,000.00	1,324.27	4,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	944,300.00	944,300.00	120,295.00	944,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			948,300.00	948,300.00	121,619.27	948,300.00	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Land Improvements		6170	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,073,367.00	7,273,367.00	3,792,710.48	7,273,367.00	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			6,698,367.00	7,898,367.00	3,792,710.48	7,898,367.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			7,858,372.38	9,107,298.38	3,944,640.40	9,107,298.38		

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	0.00	0.00	0.00	0.0%
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	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	13,084,725.19
Total, Restricted Balance		13,084,725.19

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	72,000.00	400,000.00	184,428.87	400,000.00	0.00	0.0%
5) TOTAL REVENUES			72,000.00	400,000.00	184,428.87	400,000.00		
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	177,575.00	400,000.00	0.00	400,000.00	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			177,575.00	400,000.00	0.00	400,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,575.00)	0.00	184,428.87	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)			(105,575.00)	0.00	184,428.87	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	795,669.23		795,669.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	795,669.23		795,669.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	795,669.23		795,669.23		
2) Ending Balance, June 30 (E + F1e)			(105,575.00)	795,669.23		795,669.23		
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	795,669.23		795,669.23		
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	(105,575.00)	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	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								
Mitigation/Developer Fees		8681	72,000.00	400,000.00	184,428.87	400,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,000.00	400,000.00	184,428.87	400,000.00	0.00	0.0%
TOTAL REVENUES			72,000.00	400,000.00	184,428.87	400,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	95,200.00	95,200.00	0.00	95,200.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,375.00	304,800.00	0.00	304,800.00	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			177,575.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			177,575.00	400,000.00	0.00	400,000.00		

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)
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		

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	7,324,979.27		7,324,979.27	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	7,324,979.27		7,324,979.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,324,979.27		7,324,979.27		
2) Ending Balance, June 30 (E + F1e)			0.00	7,324,979.27		7,324,979.27		
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	7,324,979.27		7,324,979.27		
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
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	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	46,121.25		46,121.25	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	46,121.25		46,121.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	46,121.25		46,121.25		
2) Ending Balance, June 30 (E + F1e)			0.00	46,121.25		46,121.25		
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	46,121.25		46,121.25		
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	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	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								
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	18,542,991.00	18,542,991.00	3,886,012.07	18,542,991.00	0.00	0.0%
5) TOTAL REVENUES			18,542,991.00	18,542,991.00	3,886,012.07	18,542,991.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,777.78	59,777.78	22,157.93	59,777.78	0.00	0.0%
3) Employee Benefits		3000-3999	26,879.99	26,879.99	7,657.10	26,879.99	0.00	0.0%
4) Books and Supplies		4000-4999	8,500.00	8,500.00	(1,598.97)	8,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,511,622.00	18,511,622.00	5,130,127.14	18,511,622.00	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			18,606,779.77	18,606,779.77	5,158,343.20	18,606,779.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,788.77)	(63,788.77)	(1,272,331.13)	(63,788.77)		
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)			(63,788.77)	(63,788.77)	(1,272,331.13)	(63,788.77)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	1,822,852.82		1,822,852.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,822,852.82		1,822,852.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	1,822,852.82		1,822,852.82		
2) Ending Net Position, June 30 (E + F1e)			(63,788.77)	1,759,064.05		1,759,064.05		
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	(63,788.77)	1,759,064.05		1,759,064.05		

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,542,991.00	18,542,991.00	3,886,012.07	18,542,991.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			18,542,991.00	18,542,991.00	3,886,012.07	18,542,991.00	0.00	0.0%
TOTAL, REVENUES			18,542,991.00	18,542,991.00	3,886,012.07	18,542,991.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	59,777.78	59,777.78	22,157.93	59,777.78	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,777.78	59,777.78	22,157.93	59,777.78	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,081.87	7,081.87	2,623.35	7,081.87	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,572.99	4,572.99	1,656.82	4,572.99	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,348.34	13,348.34	2,681.26	13,348.34	0.00	0.0%
Unemployment Insurance		3501-3502	29.89	29.89	11.07	29.89	0.00	0.0%
Workers' Compensation		3601-3602	1,846.90	1,846.90	684.60	1,846.90	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			26,879.99	26,879.99	7,657.10	26,879.99	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	8,500.00	8,500.00	(1,598.97)	8,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,500.00	8,500.00	(1,598.97)	8,500.00	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	4,300.00	4,300.00	7.58	4,300.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	18,493,006.00	18,493,006.00	5,126,746.22	18,493,006.00	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 - Interfund		5750	2,500.00	2,500.00	324.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,566.00	11,566.00	3,049.34	11,566.00	0.00	0.0%
Communications		5900	250.00	250.00	0.00	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,511,622.00	18,511,622.00	5,130,127.14	18,511,622.00	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%
TOTAL, EXPENSES			18,606,779.77	18,606,779.77	5,158,343.20	18,606,779.77		
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

FORM A

AVERAGE DAILY ATTENDANCE



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)	10,515.34	10,823.35	10,503.61	10,823.35	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,515.34	10,823.35	10,503.61	10,823.35	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	87.85	97.35	97.35	97.35	0.00	0%
c. Special Education-NPS/LCI	9.07	3.21	3.21	3.21	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	96.92	100.56	100.56	100.56	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,612.26	10,923.91	10,604.17	10,923.91	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

FORM CASH

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH										
			20,790,476.65	18,675,974.65	18,963,826.65	21,087,144.65	17,863,911.65	17,173,911.65	22,508,522.65	18,716,106.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes			3,687,020.00	3,687,020.00	10,188,211.00	6,636,637.00	6,636,637.00	10,188,211.00	6,636,637.00	5,692,478.00
Miscellaneous Funds			330,692.00	283,361.00	0.00	0.00	2,240,657.00	6,628,196.00	2,298,114.00	5,042.00
Federal Revenue			0.00	(273,817.00)	(547,632.00)	(365,087.00)	(444,557.00)	(458,919.00)	(451,738.00)	(451,738.00)
Other State Revenue			40,096.00	6,265.00	480,749.00	364,480.00	21,080.00	77,762.00	214,216.00	2,024,323.00
Other Local Revenue			0.00	23,367.00	3,301,924.00	1,383,789.00	2,904,740.00	2,233,357.00	865,819.00	467,641.00
Interfund Transfers In			418,902.00	122,025.00	162,913.00	(542,725.00)	(550.00)	97,482.00	2,478,762.00	101,725.00
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,476,710.00	3,848,221.00	13,586,165.00	7,477,094.00	11,358,007.00	18,766,089.00	12,041,810.00	7,839,471.00
C. DISBURSEMENTS										
Certificated Salaries			331,112.00	567,674.00	7,218,674.00	3,517,119.00	5,766,651.00	5,766,651.00	5,766,651.00	5,766,651.00
Classified Salaries			697,915.00	1,389,529.00	1,443,514.00	1,306,690.00	1,547,088.00	1,547,088.00	1,547,088.00	1,547,088.00
Employee Benefits			521,308.00	381,725.00	2,498,352.00	1,972,088.00	2,439,838.00	2,439,838.00	2,439,838.00	2,439,838.00
Books and Supplies			11,446.00	71,410.00	441,623.00	675,711.00	1,027,033.00	1,027,033.00	1,027,033.00	1,027,033.00
Services			246,237.00	482,420.00	1,428,492.00	1,139,571.00	1,958,199.00	1,958,199.00	1,958,199.00	1,958,199.00
Capital Outlay			918.00	20,113.00	1,129.00	72,482.00	410,642.00	410,642.00	410,642.00	410,642.00
Other Outgo			0.00	17,320.00	37,048.00	57,114.00	74,808.00	74,808.00	74,808.00	74,808.00
Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,808,936.00	2,930,191.00	13,068,832.00	8,740,775.00	13,224,259.00	13,224,259.00	13,224,259.00	13,224,249.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable			2,678,941.00	(115,695.00)	3,285,855.00	(1,172,790.00)	(209,251.00)	512,847.00	(1,881,658.00)	106,046.00
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			0.00	(115,695.00)	3,285,855.00	(1,172,790.00)	(209,251.00)	512,847.00	(1,881,658.00)	106,046.00
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds			7,461,217.00	514,483.00	1,679,870.00	786,762.00	(1,385,503.00)	720,066.00	728,309.00	1,331,673.00
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			0.00	514,483.00	1,679,870.00	786,762.00	(1,385,503.00)	720,066.00	728,309.00	1,331,673.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS			0.00	(630,178.00)	1,605,985.00	(1,959,552.00)	1,176,252.00	(207,219.00)	(2,609,967.00)	(1,225,627.00)
E. NET INCREASE/DECREASE (B - C + D)				287,852.00	2,123,318.00	(3,223,233.00)	(690,000.00)	5,334,611.00	(3,792,416.00)	(6,610,405.00)
F. ENDING CASH (A + E)			18,675,974.65	18,963,826.65	21,087,144.65	17,863,911.65	17,173,911.65	22,508,522.65	18,716,106.65	12,105,701.65
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		12,105,701.65	14,390,875.65	14,068,356.65	11,164,730.65				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,244,052.00	5,692,478.00	5,692,478.00	9,244,052.00			83,225,911.00	83,225,910.00
Property Taxes	8020-8079	2,689,577.00	6,501,884.00	71,266.00	3,400,188.00			24,448,977.00	24,448,977.00
Miscellaneous Funds	8080-8099	(478,410.00)	0.00	(602,363.00)	(661,350.00)			(4,735,611.00)	(4,735,611.00)
Federal Revenue	8100-8299	500,000.00	1,171,842.00	31,509.00	2,702,086.00			7,634,408.00	7,634,409.60
Other State Revenue	8300-8599	450,000.00	1,461,466.00	90,391.00	1,435,729.00			14,618,223.00	14,618,222.76
Other Local Revenue	8600-8799	250,000.00	344,428.00	204,307.00	2,311,869.00			5,949,138.00	5,949,136.77
Interfund Transfers In	8910-8929	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
TOTAL RECEIPTS		12,655,219.00	15,172,098.00	5,487,588.00	18,432,574.00	0.00	0.00	131,141,046.00	131,141,045.13
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,766,651.00	5,766,651.00	5,766,651.00	5,766,651.00			57,767,787.00	57,767,783.25
Classified Salaries	2000-2999	1,547,088.00	1,547,088.00	1,547,088.00	1,547,088.00			17,214,352.00	17,214,355.76
Employee Benefits	3000-3999	2,439,828.00	2,439,828.00	2,439,828.00	2,439,828.00			24,892,127.00	24,892,178.43
Books and Supplies	4000-4999	1,027,033.00	1,027,033.00	1,027,033.00	1,027,033.00			9,416,454.00	9,416,452.07
Services	5000-5999	1,958,199.00	1,958,199.00	1,958,199.00	1,958,199.00			18,962,312.00	18,962,314.23
Capital Outlay	6000-6599	410,642.00	410,642.00	410,642.00	410,642.00			3,379,778.00	3,379,775.00
Other Outgo	7000-7499	74,808.00	74,808.00	74,808.00	(342,569.00)			292,569.00	292,566.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	200,000.00			200,000.00	200,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		13,224,249.00	13,224,249.00	13,224,249.00	13,006,872.00	0.00	0.00	132,125,379.00	132,125,424.74
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,589,281.00	(160,368.00)	636,104.00	(5,123,000.00)			1,146,312.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,589,281.00	(160,368.00)	636,104.00	(5,123,000.00)	0.00	0.00	1,146,312.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(264,923.00)	2,110,000.00	(4,196,931.00)	5,571,454.00			15,056,477.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	(264,923.00)	2,110,000.00	(4,196,931.00)	5,571,454.00	0.00	0.00	15,056,477.00	
SUBTOTAL		(264,923.00)	2,110,000.00	(4,196,931.00)	5,571,454.00	0.00	0.00	15,056,477.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,854,204.00	(2,270,368.00)	4,833,035.00	(10,694,454.00)	0.00	0.00	(13,910,165.00)	
E. NET INCREASE/DECREASE (B - C + D)		2,285,174.00	(322,519.00)	(2,903,626.00)	(5,268,752.00)	0.00	0.00	(14,894,498.00)	(984,379.61)
F. ENDING CASH (A + E)		14,390,875.65	14,068,356.65	11,164,730.65	5,895,978.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,895,978.65	

1. The first step is to identify the problem. In this case, the problem is that the system is not working properly.

[illegible]

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,382,069.61
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 94,326,738.83

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.71%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,642,933.07
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,188,373.66
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	621,569.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,452,876.58
9. Carry-Forward Adjustment (Part IV, Line F)	1,815,772.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,268,648.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	83,817,608.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,834,935.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,932,906.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,240,882.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,264,066.75
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,168,191.70
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	119,258,592.50

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

7.09%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

8.61%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,452,876.58</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(316,399.05)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.3%) times Part III, Line B18); zero if negative	<u>1,815,772.13</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.29%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,815,772.13</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,815,772.13</u>

FORM MYP
MULTIYEAR PROJECTIONS

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	102,939,276.00	1.03%	103,998,430.00	1.21%	105,256,221.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	7,275,526.00	-79.43%	1,496,716.00	0.00%	1,496,716.00
4. Other Local Revenues	8600-8799	5,907,208.00	0.00%	5,907,208.00	0.00%	5,907,208.00
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	(19,155,851.00)	3.53%	(19,831,448.00)	3.01%	(20,428,401.00)
6. Total (Sum lines A1 thru A5c)		96,966,159.00	-5.56%	91,570,906.00	0.72%	92,231,744.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,109,639.88		47,816,284.47
b. Step & Column Adjustment				706,644.59		717,244.26
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,109,639.88	1.50%	47,816,284.47	1.50%	48,533,528.73
2. Classified Salaries						
a. Base Salaries				13,203,732.70		13,467,807.35
b. Step & Column Adjustment				264,074.65		269,356.15
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	13,203,732.70	2.00%	13,467,807.35	2.00%	13,737,163.50
3. Employee Benefits	3000-3999	20,168,732.23	4.18%	21,011,785.24	5.41%	22,148,522.82
4. Books and Supplies	4000-4999	4,676,816.59	-38.09%	2,895,247.00	0.00%	2,895,247.00
5. Services and Other Operating Expenditures	5000-5999	9,447,162.16	-6.96%	8,789,190.00	1.78%	8,945,227.00
6. Capital Outlay	6000-6999	3,379,775.00	-1.59%	3,326,000.00	0.00%	3,326,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,973.00	0.00%	185,973.00	0.00%	185,973.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,523,806.46)	12.08%	(1,707,834.00)	1.68%	(1,736,495.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		96,848,025.10	-0.89%	95,984,453.06	2.34%	98,235,167.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		118,133.90		(4,413,547.06)		(6,003,423.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,677,796.38		14,795,930.28		10,382,383.22
2. Ending Fund Balance (Sum lines C and D1)		14,795,930.28		10,382,383.22		4,378,960.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,963,763.00		3,812,836.00		3,898,959.00
2. Unassigned/Unappropriated	9790	10,832,167.28		6,569,547.22		480,001.17
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,795,930.28		10,382,383.22		4,378,960.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,963,763.00		3,812,836.00		3,898,959.00
c. Unassigned/Unappropriated	9790	10,832,167.28		6,569,547.22		480,001.17
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,795,930.28		10,382,383.22		4,378,960.17
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,634,409.60	0.00%	7,634,409.00	0.00%	7,634,409.00
3. Other State Revenues	8300-8599	7,342,696.76	-45.61%	3,993,468.00	2.48%	4,092,506.00
4. Other Local Revenues	8600-8799	41,928.77	0.00%	41,928.77	0.00%	41,928.77
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,155,851.00	3.53%	19,831,448.00	3.01%	20,428,401.00
6. Total (Sum lines A1 thru A5c)		34,174,886.13	-7.82%	31,501,253.77	2.21%	32,197,244.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,658,143.37		10,818,015.52
b. Step & Column Adjustment				159,872.15		162,270.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,658,143.37	1.50%	10,818,015.52	1.50%	10,980,285.75
2. Classified Salaries						
a. Base Salaries				4,010,623.06		4,010,623.06
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,010,623.06	0.00%	4,010,623.06	0.00%	4,010,623.06
3. Employee Benefits	3000-3999	4,723,446.20	7.72%	5,088,096.25	8.16%	5,503,284.90
4. Books and Supplies	4000-4999	4,739,635.48	-47.25%	2,500,000.00	0.00%	2,500,000.00
5. Services and Other Operating Expenditures	5000-5999	9,515,152.07	-27.82%	6,868,001.00	0.00%	6,868,001.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	523,970.00	2.40%	536,545.00	2.60%	550,495.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,106,429.46	16.49%	1,288,831.00	2.22%	1,317,460.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,277,399.64	-11.81%	31,110,111.83	1.99%	31,730,149.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,102,513.51)		391,141.94		467,095.06
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,163,258.27		2,060,744.76		2,451,886.70
2. Ending Fund Balance (Sum lines C and D1)		2,060,744.76		2,451,886.70		2,918,981.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,060,745.15		2,451,886.70		2,918,981.76
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	(0.39)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,060,744.76		2,451,886.70		2,918,981.76

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	102,939,276.00	1.03%	103,998,430.00	1.21%	105,256,221.00
2. Federal Revenues	8100-8299	7,634,409.60	0.00%	7,634,409.00	0.00%	7,634,409.00
3. Other State Revenues	8300-8599	14,618,222.76	-62.44%	5,490,184.00	1.80%	5,589,222.00
4. Other Local Revenues	8600-8799	5,949,136.77	0.00%	5,949,136.77	0.00%	5,949,136.77
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		131,141,045.13	-6.15%	123,072,159.77	1.10%	124,428,988.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,767,783.25		58,634,299.99
b. Step & Column Adjustment				866,516.74		879,514.49
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,767,783.25	1.50%	58,634,299.99	1.50%	59,513,814.48
2. Classified Salaries						
a. Base Salaries				17,214,355.76		17,478,430.41
b. Step & Column Adjustment				264,074.65		269,356.15
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	17,214,355.76	1.53%	17,478,430.41	1.54%	17,747,786.56
3. Employee Benefits	3000-3999	24,892,178.43	4.85%	26,099,881.49	5.95%	27,651,807.72
4. Books and Supplies	4000-4999	9,416,452.07	-42.70%	5,395,247.00	0.00%	5,395,247.00
5. Services and Other Operating Expenditures	5000-5999	18,962,314.23	-17.43%	15,657,191.00	1.00%	15,813,228.00
6. Capital Outlay	6000-6999	3,379,775.00	-1.59%	3,326,000.00	0.00%	3,326,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	709,943.00	1.77%	722,518.00	1.93%	736,468.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(417,377.00)	0.39%	(419,003.00)	0.01%	(419,035.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		132,125,424.74	-3.81%	127,094,564.89	2.26%	129,965,316.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(984,379.61)		(4,022,405.12)		(5,536,327.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,841,054.65		16,856,675.04		12,834,269.92
2. Ending Fund Balance (Sum lines C and D1)		16,856,675.04		12,834,269.92		7,297,941.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,060,745.15		2,451,886.70		2,918,981.76
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	3,963,763.00		3,812,836.00		3,898,959.00
2. Unassigned/Unappropriated	9790	10,832,166.89		6,569,547.22		480,001.17
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,856,675.04		12,834,269.92		7,297,941.93

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,963,763.00		3,812,836.00		3,898,959.00
c. Unassigned/Unappropriated	9790	10,832,167.28		6,569,547.22		480,001.17
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.39)		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)		14,795,929.89		10,382,383.22		4,378,960.17
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.20%		8.17%		3.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		10,604.17		10,327.57		10,088.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		132,125,424.74		127,094,564.89		129,965,316.76
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		132,125,424.74		127,094,564.89		129,965,316.76
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,963,762.74		3,812,836.95		3,898,959.50
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,963,762.74		3,812,836.95		3,898,959.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FORM NCMOE



Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	132,125,424.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,018,101.66
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	3,379,775.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	118,973.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				3,698,748.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		798,089.70
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)				120,206,664.78

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)*		10,604.17
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,335.79
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.)	109,743,894.13	9,974.08
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)	109,743,894.13	9,974.08
B. Required effort (Line A.2 times 90%)	98,769,504.72	8,976.67
C. Current year expenditures (Line I.E and Line II.B)	120,206,664.78	11,335.79
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

FORM SIA



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(19,000.00)	0.00	(417,377.00)				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	16,500.00	0.00	417,377.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	19,000.00	(19,000.00)	417,377.00	(417,377.00)	200,000.00	200,000.00		

FORM 01CS
CRITERIA & STANDARDS
REVIEW

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	10,911.45	10,923.91	0.1%	Met
1st Subsequent Year (2016-17)	10,555.88	10,485.82	-0.7%	Met
2nd Subsequent Year (2017-18)	10,289.77	10,207.91	-0.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	11,028	10,923	-1.0%	Met
1st Subsequent Year (2016-17)	10,757	10,645	-1.0%	Met
2nd Subsequent Year (2017-18)	10,625	10,385	-2.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District has been declining in enrollment largely due to the increasing number of charter schools operating in the District's boundary.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals			
	(Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4)			
	(Form A, Lines A6 and C9)			
Third Prior Year (2012-13)	11,619	12,077	96.2%	
Second Prior Year (2013-14)	11,477	11,777	97.5%	
First Prior Year (2014-15)	11,028	11,328	97.4%	
Historical Average Ratio:			97.0%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%	

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.

Estimated P-2 ADA		Enrollment			
Fiscal Year	(Form A1, Lines A6 and C9)	CBEDS/Projected		Ratio of ADA to Enrollment	Status
		(Criterion 2, Item 2A)			
Current Year (2015-16)	10,604	10,923	97.1%	Met	
1st Subsequent Year (2016-17)	10,241	10,645	96.2%	Met	
2nd Subsequent Year (2017-18)	10,002	10,385	96.3%	Met	

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2015-16)	107,648,315.00	107,674,887.00	0.0%	Met
1st Subsequent Year (2016-17)	109,549,529.00	108,734,041.00	-0.7%	Met
2nd Subsequent Year (2017-18)	110,975,855.00	109,991,833.00	-0.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	63,935,185.94	71,085,533.27	89.9%
Second Prior Year (2013-14)	68,212,810.36	76,428,812.22	89.3%
First Prior Year (2014-15)	73,883,051.95	83,313,013.77	88.7%
	Historical Average Ratio:		89.3%

	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):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	80,482,104.81	96,648,025.10	83.3%	Not Met
1st Subsequent Year (2016-17)	82,295,877.06	95,784,453.06	85.9%	Not Met
2nd Subsequent Year (2017-18)	84,419,215.05	98,035,167.05	86.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District plan on spending more on other expenditures outside of salaries and benefits in order to align with LCAP goals. Additionally, the District received approximately \$2.4 M in Williams Funding in 2015-16.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	6,933,002.00	7,634,409.60	10.1%	Yes
1st Subsequent Year (2016-17)	6,933,002.00	7,634,409.00	10.1%	Yes
2nd Subsequent Year (2017-18)	6,933,002.00	7,634,409.00	10.1%	Yes

Explanation:
(required if Yes)

Revenues have increased at 1st Interim to reflect carryovers from 2014-15.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	11,972,223.00	14,618,222.76	22.1%	Yes
1st Subsequent Year (2016-17)	5,601,229.00	5,490,184.00	-2.0%	No
2nd Subsequent Year (2017-18)	5,573,506.00	5,589,222.00	0.3%	No

Explanation:
(required if Yes)

For 2015-16, Educator Effectiveness Funding was not included at Budget Adoption. The District also received approximately \$2.4 M in Williams Funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	5,907,208.00	5,949,136.77	0.7%	No
1st Subsequent Year (2016-17)	5,707,208.00	5,949,136.77	4.2%	No
2nd Subsequent Year (2017-18)	5,907,208.00	5,949,136.77	0.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	6,053,997.00	9,416,452.07	55.5%	Yes
1st Subsequent Year (2016-17)	5,372,202.00	5,395,247.00	0.4%	No
2nd Subsequent Year (2017-18)	5,386,526.00	5,395,247.00	0.2%	No

Explanation:
(required if Yes)

Approximately \$3M were transferred from object 5XXX to 4XXX to reflect current needs of the District.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	15,496,423.00	18,962,314.23	22.4%	Yes
1st Subsequent Year (2016-17)	15,627,191.00	15,657,191.00	0.2%	No
2nd Subsequent Year (2017-18)	15,795,565.00	15,813,228.00	0.1%	No

Explanation:
(required if Yes)

See above.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	24,812,433.00	28,201,769.13	13.7%	Not Met
1st Subsequent Year (2016-17)	18,241,439.00	19,073,729.77	4.6%	Met
2nd Subsequent Year (2017-18)	18,413,716.00	19,172,767.77	4.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	21,550,420.00	28,378,766.30	31.7%	Not Met
1st Subsequent Year (2016-17)	20,999,393.00	21,052,438.00	0.3%	Met
2nd Subsequent Year (2017-18)	21,182,091.00	21,208,475.00	0.1%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Revenues have increased at 1st Interim to reflect carryovers from 2014-15.

Explanation:

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

For 2015-16, Educator Effectiveness Funding was not included at Budget Adoption. The District also received approximately \$2.4 M in Williams Funding.

Explanation:

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

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

Explanation:

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

Approximately \$3M were transferred from object 5XXX to 4XXX to reflect current needs of the District.

Explanation:

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

See above.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,805,097.00	3,805,097.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.2%	8.2%	3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	2.7%	1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2015-16)	118,133.90	96,848,025.10	N/A	Met
1st Subsequent Year (2016-17)	(4,413,547.06)	95,984,453.06	4.6%	Not Met
2nd Subsequent Year (2017-18)	(6,003,423.05)	98,235,167.05	6.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District currently has a structural budget deficit, but will look into various budget reduction plans, such as increasing K-3 class size ratio from 21:1 to 24:1 to achieve a balanced budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	16,856,675.04	Met
1st Subsequent Year (2016-17)	12,834,269.92	Met
2nd Subsequent Year (2017-18)	7,297,941.93	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2015-16)	19,806,144.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	10,604	10,241	10,002
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	132,125,424.74	127,094,564.89	129,965,316.76
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	132,125,424.74	127,094,564.89	129,965,316.76
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,963,762.74	3,812,836.95	3,898,959.50
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,963,762.74	3,812,836.95	3,898,959.50

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,963,763.00	3,812,836.00	3,898,959.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,832,167.28	6,569,547.22	480,001.17
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)	(0.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	14,795,929.89	10,382,383.22	4,378,960.17
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.20%	8.17%	3.37%
District's Reserve Standard (Section 10B, Line 7):	3,963,762.74	3,812,836.95	3,898,959.50
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

There are interfund borrowings between Self Insurance Fund and General Fund in July and August each year due to timing of contributions for 10 months employees for 12 months premium payments.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(19,155,851.00)	(19,155,851.00)	0.0%	0.00	Met
1st Subsequent Year (2016-17)	(19,831,447.00)	(19,831,448.00)	0.0%	1.00	Met
2nd Subsequent Year (2017-18)	(20,428,401.00)	(20,428,401.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	200,000.00	200,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	200,000.00	200,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	200,000.00	200,000.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?			No		

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Starting fiscal year 2016-17, repayments of QSCB COPs begins. The District plan on issuing bonds to pay back; otherwise payments will come out of General Fund.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
18,000.00		18,000.00
0.00		0.00
Estimated		Estimated

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)
d. Number of retirees receiving OPEB benefits
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7A)		First Interim
9,000.00		9,000.00
9,000.00		9,000.00
9,000.00		9,000.00
9,000.00		9,000.00
9,000.00		9,000.00
9,000.00		9,000.00
9,000.00		9,000.00
1		1
1		1
1		1

4. Comments:

ARUSD pays OPEB for one retiree up to age 65, which ends in 2017-18.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
569,074.00		569,074.00
0.00		0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
3,291,800.00		3,291,800.00
3,291,800.00		3,291,800.00
3,291,800.00		3,291,800.00

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

3,291,800.00		3,291,800.00
3,291,800.00		3,291,800.00
3,291,800.00		3,291,800.00

4. Comments:

Self-Insurance programs include Blue Cross Medical and Dental.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	619.2	592.6	593.6	580.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 13, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 27, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2016

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

5,084,031

5,084,031

5,084,031

% change in salary schedule from prior year
or

3.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	309.7	338.1	321.2	321.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	70.0	71.0	71.0	71.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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?

Yes

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?

Yes

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)

New CBO started in June 2015.

End of School District First Interim Criteria and Standards Review

TECHNICAL REVIEW CHECKLIST

SACS2015ALL Financial Reporting Software - 2015.2.0
12/2/2015 1:43:26 PM

43-69369-0000000

First Interim
2015-16 Projected Totals
Technical Review Checks

Alum Rock Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

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

must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively effect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
13	5310	-135,504.99
Total of negative resource balances for Fund 13		-135,504.99

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-135,504.99

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) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
01CSI	CASH
01CSI	MYPI

Checks Completed.