

La Mesa-Spring Valley School District



Every Child Learning Every Day

2015-16 Second Interim Report

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La Mesa, California 91942
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March 2016

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About the District

The **La Mesa-Spring Valley School District** is a high-performing school district located in the East County of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves approximately 12,300 students housed in 17 elementary schools (K-6), two middle schools (7-8), two specialty academies (4-8). The District employs just over 2,000 people with an annual budget of approximately \$120 million.

Board of Education

| | |
|-----------------|----------------|
| Bob Duff | President |
| Dr. Emma Turner | Vice President |
| David Chong | Clerk |
| Steve Babbitt | Member |
| Rick Winet | Member |

District Administration

| | |
|------------------|---|
| Brian Marshall | Superintendent |
| Dr. Karen Walker | Assistant Superintendent, Learning Support |
| Tina Sardina | Assistant Superintendent, Human Resources |
| David Feliciano | Assistant Superintendent, Business Services |

Our Purpose

To inspire learning and respect

Our Vision

La Mesa-Spring Valley School District is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

About the Second Interim Report

State law (AB 1200) requires that twice each fiscal year school districts prepare interim reports that update the District's revenues and expenditures projections through the balance of the school year. The Second Interim Report, due in mid-March, covers the period through January 31. With each interim report, the Board states whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years), which is then submitted to, and officially certified by, the County Superintendent.

Based on current projections for the 2015-16 Second Interim Report, a positive certification is recommended since the District will be able to meet its financial obligations in the current year, next year, and the subsequent 2017-18 fiscal year.

Significant Changes to the State Budget

Changes affecting the State Budget and corresponding trailer bills are contained in the Governor's January Budget Proposal released on January 9, 2016. While the proposal had little impact on the 2015-16 fiscal year, significant changes were proposed for the 2016-17 and 2017-18 fiscal years including:

- \$2.8 billion to continue the implementation of the Local Control Funding Formula (LCFF) to 95% of full implementation

Impact to La Mesa-Spring Valley Schools:

2016-17 \$1.1 million in new funds

2017-18 \$900,000 in new funds

- \$1.2 billion in one-time discretionary funds

Impact to La Mesa-Spring Valley Schools:

2016-17 \$2.5 million in new one-time funds

- \$1.6 billion Early Education Block Grant that combines Proposition 98 funding from the State Preschool Program, Transitional Kindergarten, and the Preschool Quality Rating and Improvement System Grant

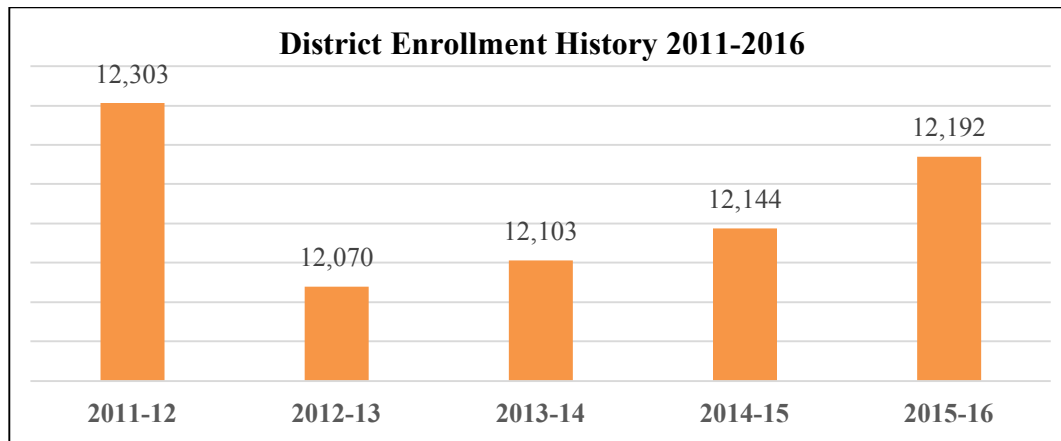
Impact to La Mesa-Spring Valley Schools:

No new funding; flexibility provided in how the District may implement its early education programs.

Changes from First Interim Planning Factors

Enrollment

District enrollment projections have increased from 12,144 to 12,192 in the 2015-16 school year (actual enrollment as of October 1, 2015). CALPADS enrollment in 2016-17 is projected to increase by 41 students from 12,192 to 12,233 (CALPADS does not include Early Admission Kindergarten). Enrollment projections are then held flat in the 2017-18 year.



Variances from First Interim Budget

| | 1 st Interim | 2 nd Interim | Variance | Details | Number format: Millions |
|-------------------------------|-------------------------|-------------------------|----------|---|-------------------------|
| REVENUES | | | | | |
| Beginning Fund Balance | \$7.5 M | \$7.5 M | | | |
| LCFF | \$94 M | \$94 M | | Out-years increased for January budget, LCFF escalation, and 2016-17 one-time funds. | |
| Federal | \$6.3 M | \$6.5 M | + 0.2 M | Receipt of Medicare Admin. Activities Funds (budgeted as funds are received). | |
| Other State | \$11.5 M | \$10.7 M | -1.2 M | Educator Effectiveness Grant funds initially projected to be <u>in addition to</u> 2015-16 one-time funds. Grant funds are, in fact, <u>taken from</u> one-time funds already budgeted. | |
| Local | \$8.6 M | \$8.6 M | | | |
| EXPENSES | | | | | |
| Certificated Salaries | \$55.1 M | \$55.3 M | + 0.2 M | Actual expenditures reflect a slight <u>increase</u> from projections. | |
| Classified Salaries | \$19.1 M | \$19.0 M | - 0.1 M | Actual expenditures reflect a slight <u>decrease</u> from projections. | |
| Employee Benefits | \$22.8 M | \$22.7 M | - 0.1 M | Actual expenditures reflect a slight <u>decrease</u> from projections. | |
| Materials/Supplies | \$21.4 M | \$20.5 M | - 0.9 M | Some facilities expenditures postponed until 2016-17 because of delays in obtaining Division of the State Architect (DSA) permits. | |
| Agreements | | | | | |

User-Friendly Multi-Year Projections

Number format: Millions

Second Interim Report Budget Certification: Positive

| | 2015-16 | 2016-17 | 2017-18 |
|-------------------------------|------------------|------------------|------------------|
| BEGINNING BALANCE | \$7.5 M | \$9.3 M | \$8.2 M |
| REVENUES | | | |
| LCFF | 94.0 | 99.5 | 103.0 |
| Federal | 6.5 | 6.1 | 6.1 |
| Other State | 10.7 | 6.2 | 3.7 |
| Local | 8.6 | 8.2 | 8.3 |
| TOTAL | \$120.2 M | \$119.9 M | \$121.1 M |
| EXPENDITURES | | | |
| Certificated Salaries | 55.3 | 55.8 | 56.6 |
| Classified Salaries | 19.0 | 19.2 | 19.4 |
| Employee Benefits | 22.7 | 24.6 | 27.0 |
| Other Expenditures | 20.5 | 21.4 | 18.9 |
| TOTAL | \$117.5 M | \$121.0 M | \$121.9 M |
| Interfund Transfers | -.8 | -.1 | -.1 |
| ENDING BALANCE | | | |
| Restricted, Revolving, Stores | 2.1 | 2.1 | 2.1 |
| Textbook Adoption | 3.0 | .0 | .0 |
| Required Reserve | 3.6 | 3.6 | 3.7 |
| Unassigned | .7 | 2.4 | 1.5 |
| TOTAL | \$9.3 M | \$8.2 M | \$7.2 M |
| Fund 17 (Opt-out) | 2.0 | 2.0 | 2.1 |
| TOTAL RESERVE | \$11.3 M | \$10.2 M | \$9.4 M |
| Percent of Budget | 10% | 9% | 8% |

About Standardized Account Code Structure (SACS) Reporting

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability.
- Reduces the administrative burden on LEAs in preparing required financial reports.
- Helps meet federal reporting guidelines.
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Provides a framework to follow the flow of educational funds.
- Provides better information for use by those interested in school finance.

REPORTING PROCESS

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data have passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data are exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

Source: SACS2015 Software User Guide, May 2015

| LCFF Calculator Universal Assumptions | | | | | |
|--|--|--|--|--|--|
| La Mesa-Spring Valley (68197) - 2015-16 2ND INTERIM REV EST P2 | | | | | |

| Summary of Funding | | | | | |
|---|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Target | \$ 103,731,973 | \$ 104,532,298 | \$ 106,722,066 | \$ 109,499,065 | \$ 112,425,529 |
| Floor | 82,581,218 | 93,836,904 | 99,086,145 | 102,548,306 | 102,975,784 |
| Applied Formula: Target or Floor | FLOOR | FLOOR | FLOOR | FLOOR | FLOOR |
| Remaining Need after Gap (informational only) | 10,158,708 | 5,446,095 | 4,173,794 | 6,523,287 | 6,216,987 |
| Current Year Gap Funding | 10,992,047 | 5,249,299 | 3,462,127 | 427,472 | 3,232,758 |
| Total Phase-In Entitlement | \$ 93,573,265 | \$ 99,086,203 | \$ 102,548,272 | \$ 102,975,778 | \$ 106,208,542 |

| Components of LCFF By Object Code | | | | | |
|-----------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| 8011 - State Aid | \$ 52,395,846 | \$ 57,907,770 | \$ 62,553,900 | \$ 70,085,773 | \$ 79,830,873 |
| 8011 - Fair Share | - | - | - | - | - |
| 8311 & 8590 - Categoricals | - | - | - | - | - |
| 8012 - EPA | 14,799,750 | 14,800,764 | 13,616,703 | 6,512,336 | - |
| Local Revenue Sources: | | | | | |
| 8021 to 8089 - Property Taxes | 26,377,669 | 26,377,669 | 26,377,669 | 26,377,669 | 26,377,669 |
| 8096 - In-Lieu of Property Taxes | - | - | - | - | - |
| Property Taxes net of in-lieu | 26,377,669 | 26,377,669 | 26,377,669 | 26,377,669 | 26,377,669 |
| TOTAL FUNDING | \$ 93,573,265 | \$ 99,086,203 | \$ 102,548,272 | \$ 102,975,778 | \$ 106,208,542 |

| Summary of Student Population | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Unduplicated Pupil Population | | | | | |
| Agency Unduplicated Pupil Count | 7,587.00 | 7,596.00 | 7,520.00 | 7,610.00 | 7,595.00 |
| COE Unduplicated Pupil Count | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Unduplicated pupil Count | 7,589.00 | 7,598.00 | 7,522.00 | 7,612.00 | 7,597.00 |
| Rolling %, Supplemental Grant | 61.9400% | 61.9400% | 61.9400% | 61.9400% | 61.9400% |
| Rolling %, Concentration Grant | 61.9400% | 61.9400% | 61.9400% | 61.9400% | 61.9400% |
| FUNDED ADA | | | | | |
| Adjusted Base Grant ADA | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> |
| Grades TK-3 | 5,310.67 | 5,323.12 | 5,323.12 | 5,323.12 | 5,323.12 |
| Grades 4-6 | 4,031.50 | 4,043.95 | 4,043.95 | 4,043.95 | 4,043.95 |
| Grades 7-8 | 2,348.27 | 2,360.72 | 2,360.72 | 2,360.72 | 2,360.72 |
| Grades 9-12 | - | - | - | - | - |
| Total Adjusted Base Grant ADA | 11,690.44 | 11,727.79 | 11,727.79 | 11,727.79 | 11,727.79 |
| Total Funded ADA | 11690.44 | 11727.79 | 11727.79 | 11727.79 | 11727.79 |
| ACTUAL ADA (Current Year Only) | | | | | |
| Grades TK-3 | 5,310.67 | 5,323.12 | 5,323.12 | 5,323.12 | 5,323.12 |
| Grades 4-6 | 4,031.50 | 4,043.95 | 4,043.95 | 4,043.95 | 4,043.95 |
| Grades 7-8 | 2,348.27 | 2,360.72 | 2,360.72 | 2,360.72 | 2,360.72 |
| Grades 9-12 | - | - | - | - | - |
| Total Actual ADA | 11,690.44 | 11,727.79 | 11,727.79 | 11,727.79 | 11,727.79 |
| Funded Difference (Funded ADA less Actual ADA) | - | - | - | - | - |

| Minimum Proportionality Percentage (MPP) | | | | | |
|---|--------------|---------------|---------------|---------------|---------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Current year estimated supplemental and concentrati | \$ 9,883,070 | \$ 11,927,274 | \$ 13,024,757 | \$ 13,129,503 | \$ 13,813,358 |
| Current year Minimum Proportionality Percentage (M | 12.08% | 13.99% | 14.86% | 14.93% | 15.26% |

La Mesa-Spring Valley Elementary 2nd Interim 2015-16

| DESCRIPTION | | OBJECT CODE | FY 2015-16 Current (Base Year) | | | FY 2016-17 First Projected Year | | | FY 2017-18 Second Projected Year | | |
|---|--|-------------|-----------------------------------|---------------------|----------------------|------------------------------------|---------------------|----------------------|-------------------------------------|---------------------|----------------------|
| | | | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| A | Beginning Balance as of July 1 | | \$5,871,054 | \$1,631,512 | \$7,502,566 | \$7,421,745 | \$1,924,468 | \$9,346,213 | \$6,276,815 | \$1,924,468 | \$8,201,283 |
| B | Revenues | | | | | | | | | | |
| 1 | Revenue Limit Sources | 8010-8099 | 93,573,265 | 457,848 | 94,031,113 | 99,086,203 | 457,848 | 99,544,051 | 102,548,272 | 457,848 | 103,006,120 |
| 2 | Federal Revenues | 8100-8299 | 238,537 | 6,302,346 | 6,540,882 | 238,537 | 5,821,919 | 6,060,455 | 238,537 | 5,821,919 | 6,060,455 |
| 3 | Other State Revenues | 8300-8599 | 8,168,829 | 2,579,255 | 10,748,084 | 4,504,694 | 1,679,173 | 6,183,867 | 2,003,799 | 1,704,730 | 3,708,530 |
| 4 | Other Local Revenues | 8600-8799 | 759,366 | 8,078,808 | 8,838,174 | 765,552 | 7,386,916 | 8,152,469 | 772,730 | 7,513,416 | 8,286,146 |
| 5 | Total Revenues | | 102,739,997 | 17,418,257 | 120,158,253 | 104,594,986 | 15,345,856 | 119,940,842 | 105,563,338 | 15,497,912 | 121,061,251 |
| Beginning Balance & Revenue (A+B5) | | | \$108,611,051 | \$19,049,769 | \$127,660,820 | \$112,016,731 | \$17,270,324 | \$129,287,055 | \$111,840,153 | \$17,422,381 | \$129,262,534 |
| C | Expenditures | | | | | | | | | | |
| 1 | Certificated Salaries | 1000-1999 | 44,313,467 | 10,947,606 | 55,261,073 | 44,715,447 | 11,096,704 | 55,812,151 | 45,323,055 | 11,247,890 | 56,570,945 |
| 2 | Classified Salaries | 2000-2999 | 12,132,689 | 6,911,153 | 19,043,842 | 12,244,129 | 6,973,150 | 19,217,279 | 12,347,483 | 7,032,963 | 19,380,446 |
| 3 | Employee Benefits | 3000-3999 | 16,471,413 | 6,238,591 | 22,710,005 | 17,883,906 | 6,708,304 | 24,592,210 | 19,655,109 | 7,365,654 | 27,020,763 |
| 4 | Books & Supplies | 4000-4999 | 5,884,149 | 3,049,284 | 8,933,433 | 9,014,777 | 2,167,083 | 11,181,860 | 6,241,950 | 2,221,693 | 8,463,643 |
| 5 | Services, Other Operating Exp | 5000-5999 | 5,962,387 | 3,178,756 | 9,141,142 | 5,885,474 | 3,243,484 | 9,128,958 | 6,053,905 | 3,318,591 | 9,372,496 |
| 6 | Capital Outlay | 6000-6999 | 856,406 | 1,074,268 | 1,930,674 | 394,418 | 258,442 | 652,860 | 404,357 | 264,955 | 669,313 |
| 7 | Other Outgo - exclude Direct Sup. | 7100-7299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Debt Service | 7400-7499 | 747,015 | 0 | 747,015 | 658,118 | 0 | 658,118 | 658,118 | 0 | 658,118 |
| 9 | Direct Support/Indirect Costs | 7300-7399 | (413,945) | 184,651 | (229,294) | (423,135) | 188,751 | (234,384) | (433,798) | 193,507 | (240,291) |
| 10 | CSR Reduction (for info only) | 1000-7999 | | | | | | | 0 | 0 | |
| 11 | Projected Budget Reduction | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Expenditures: | | \$85,953,581 | \$31,584,308 | \$117,537,889 | \$90,373,135 | \$30,635,918 | \$121,009,053 | \$90,250,179 | \$31,645,254 | \$121,895,433 |
| D | Interfund Xfers/Other Sources | | | | | | | | | | |
| 1 | Transfers In | 8910-8929 | 45,000 | 0 | 45,000 | 45,000 | 0 | 45,000 | 45,000 | 0 | 45,000 |
| 2 | Transfers Out | 7610-7629 | 821,718 | 0 | 821,718 | 121,718 | 0 | 121,718 | 121,718 | 0 | 121,718 |
| 3 | Sources | 8930-8979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Uses | 7630-7699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Contributions | 8980-8999 | (14,459,008) | 14,459,008 | 0 | (15,290,062) | 15,290,062 | 0 | (16,147,342) | 16,147,342 | 0 |
| E | Net Increase (Decrease) In Fund Balance | | \$1,550,690 | \$292,956 | \$1,843,646 | (\$1,144,930) | \$0 | (\$1,144,929) | (\$910,901) | (\$0) | (\$910,901) |
| F | Ending Balance | | \$7,421,745 | \$1,924,468 | \$9,346,213 | \$6,276,815 | \$1,924,468 | \$8,201,283 | \$5,365,915 | \$1,924,468 | \$7,290,383 |
| 1 | Revolving Cash | 9711 | 43,650 | 0 | 43,650 | 43,650 | 0 | 43,650 | 43,650 | 0 | 43,650 |
| 2 | Other Reserves | 97xx | 139,912 | 0 | 139,912 | 139,912 | 0 | 139,912 | 139,912 | 0 | 139,912 |
| 3 | Restricted | 9740 | 0 | 1,924,468 | 1,924,468 | 0 | 1,924,468 | 1,924,468 | 0 | 1,924,468 | 1,924,468 |
| 4 | Stabilization Arrangements | 9750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Other Commitments | 9760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Assigned - Other Assignments | 9780 | 3,000,000 | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Reserve for Economic Uncertainties | 9789 | 3,550,788 | 0 | 3,550,788 | 3,633,923 | 0 | 3,633,923 | 3,660,515 | 0 | 3,660,515 |
| 8 | Unassigned/unappropriated Amount | 9790 | 687,394 | 0 | 687,394 | 2,459,330 | 0 | 2,459,330 | 1,521,838 | 0 | 1,521,838 |
| 9 | SPECIAL RESERVE FUND | 9789 | \$1,964,454 | \$0 | \$1,964,454 | \$2,041,173 | \$0 | \$2,041,173 | \$2,117,891 | \$0 | \$2,117,891 |
| G | Total Reserve Funds | | \$9,386,199 | \$1,924,468 | \$11,310,667 | \$8,317,988 | \$1,924,468 | \$10,242,456 | \$7,483,805 | \$1,924,468 | \$9,408,274 |

| 3/10/16 16:04 | | Beginning Cash Balance | | | | | | | | | | | | | | | Totals up to June 30th |
|---|---|------------------------|--------------|--------------|----------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|------------------------|
| | | Beginning Balances | July | August | September | October | November | December 15th | December | January | February | March | April | May | June | 30th | |
| | | | \$ 4,848,546 | \$ 3,896,933 | \$ (1,104,132) | \$ 9,982,544 | \$ 7,329,735 | \$ 5,814,005 | \$ 13,853,087 | \$ 18,220,862 | \$ 17,188,274 | \$ 12,403,994 | \$ 14,183,474 | \$ 13,280,588 | \$ 11,691,502 | \$ 4,848,546 | |
| | | | 1st Quarter | | | 2nd Quarter | | | 3rd Quarter | | | 4th Quarter | | | | | |
| Line 8000-8998 Total Cash Inflows - CY Revenues | | | | | | | | | | | | | | | | | |
| 1 | 8000-8999 LCFF Sources | | | | | | | | | | | | | | | | |
| 2 | 8011 LCFF Property Taxes | | \$ 2,710,445 | \$ 2,710,445 | \$ 4,878,801 | \$ 4,878,801 | \$ 4,878,801 | \$ 4,878,801 | \$ 4,878,801 | \$ 4,878,801 | \$ 4,421,457 | \$ 4,715,626 | \$ 4,715,626 | \$ 4,715,626 | \$ 4,012,616 | \$ 52,395,846 | |
| 3 | 8021-8047 Charter In Lieu Taxes | | 78,285 | 450,290 | 141,225 | 280,943 | 795,180 | 8,899,304 | 3,680,321 | 4,334,500 | 480,423 | 917,037 | 6,827,503 | 2,838,689 | 625,810 | 26,377,588 | |
| 3.5 | 8047 RDA Residual Balance & CRD | | - | - | 3,680,322 | - | - | - | 3,680,321 | - | - | 3,689,938 | - | - | 3,738,169 | 14,799,759 | |
| 3.5 | 8047 RDA Residual Balance & CRD | | - | - | - | - | - | - | - | 173,663 | - | - | - | - | (173,582) | 81 | |
| 4 | 8096 Special Education - Prop Tax Transfer | | - | - | - | - | 15,777 | - | - | 154,693 | - | - | 113,401 | - | 173,977 | 457,848 | |
| 4.5 | 8097 Other RL Sources | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 5 | Multiple | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 6 | 8000-8999 Subtotal LCFF Sources | | 2,788,730 | 3,160,725 | 8,700,348 | 5,159,744 | 5,599,758 | 8,899,304 | 8,559,122 | 9,541,658 | 4,901,880 | 9,332,602 | 11,656,929 | 7,352,315 | 8,377,999 | 94,031,114 | |
| 7 | | | | | | | | | | | | | | | | | |
| 8 | 8100-8299 Federal Revenues | | | | | | | | | | | | | | | | |
| 9 | 8118-8192 Special Education | | \$ - | \$ - | \$ - | \$ 8,558 | \$ - | \$ - | \$ - | \$ (8,844) | \$ - | \$ - | \$ 1,240,698 | \$ - | \$ 622,592 | \$ 1,860,912 | |
| 10 | 8110 Impact Aid | | - | - | 1,814 | - | - | - | - | 29,545 | 9,296 | - | - | - | (9,296) | 30,353 | |
| 11 | 8299 3010-625 Title I - Fed Cash Mgmt System | | - | - | - | 1,030,295 | - | - | 732,029 | - | - | 691,467 | - | - | - | 2,453,791 | |
| 11.1 | 8290 4035 Title II - Fed Cash Mgmt System | | - | - | - | 105,008 | 114,072 | - | - | 142,344 | - | 150,073 | - | - | 68,795 | 600,292 | |
| 11.2 | 8290 4035 Title II - Fed Cash Mgmt System | | - | - | - | 1,358 | - | - | - | - | - | 59,209 | - | - | 59,209 | 119,778 | |
| 11.3 | 8290 4201-603 Title III - Fed Cash Mgmt System | | - | - | - | 10,335 | 7,707 | - | 84,111 | 41,217 | 60,543 | 31,907 | 13,714 | - | 1,067 | 426,303 | |
| 12 | Multiple Other Federal | | - | 49,787 | 125,915 | - | - | - | - | - | - | - | - | - | - | - | |
| 13 | 8100-8299 Subtotal Federal Revenues | | - | 49,787 | 127,729 | 1,153,552 | 121,779 | - | 816,140 | 203,265 | 9,296 | 961,293 | 1,272,515 | 13,714 | 762,367 | 5,491,437 | |
| 14 | | | | | | | | | | | | | | | | | |
| 15 | 8300-8599 Other State Revenues | | | | | | | | | | | | | | | | |
| 16 | 8311 6500-610 PA Sp. Ed. (SDUSD, Power & Intert) | | \$ 41,808 | \$ 41,808 | \$ 75,255 | \$ 75,255 | \$ 75,255 | \$ - | \$ 75,255 | \$ 75,255 | \$ 75,359 | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ 48,750 | \$ 800,809 | |
| 17 | 8550 OTHER PA Reimbursements and Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 19 | 8550 1516 One-time Discretionary | | - | - | - | - | - | - | 2,632,971 | 2,632,701 | - | - | 888,303 | - | - | 6,153,975 | |
| 19 | 8550 Educator Effectiveness | | - | - | - | - | - | - | - | 705,939 | - | 176,485 | - | - | - | 882,424 | |
| 19 | 8550 Mandate Block Grant | | - | - | - | - | - | 330,436 | - | - | - | - | - | - | - | 330,436 | |
| 23 | 8550 Lottery | | - | - | - | 50,507 | - | - | - | 531,693 | - | - | 538,639 | - | - | 1,121,029 | |
| 26 | Multiple Other State | | - | - | - | 35,768 | 55,242 | - | 123,402 | - | - | - | - | - | 211,481 | 425,893 | |
| 29 | 8300-8599 Subtotal Other State Revenues | | 41,808 | 41,808 | 75,255 | 161,531 | 460,933 | - | 2,831,628 | 3,945,578 | 75,359 | 248,485 | 1,499,142 | 72,000 | 260,231 | 9,713,757 | |
| 30 | 8600-8799 Other Local Revenues | | | | | | | | | | | | | | | | |
| 31 | 8792 9025 ROP - Pass Through | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 32 | 8777 9095 ASSES - Pass Through | | - | - | - | - | - | - | - | (2,457) | - | 332,180 | - | - | 87,497 | 1,195,864 | |
| 33 | 8792 SPED - PA Special Education - Pass Through | | - | - | 518,095 | 518,095 | 518,095 | 518,095 | 518,095 | 518,095 | 533,461 | 532,003 | 532,003 | 532,003 | 615,541 | 5,911,146 | |
| 34 | Multiple Other Local | | 286,440 | 289,220 | 218,095 | 716,843 | 50,507 | - | 45,837 | 200,727 | - | - | - | - | (197,203) | 1,165,398 | |
| 35 | 8600-8799 Subtotal Other Local Revenues | | 337,747 | 352,032 | 752,662 | 1,234,938 | 1,367,282 | - | 563,932 | 716,365 | 533,461 | 864,188 | 532,003 | 532,003 | 485,795 | 8,272,408 | |
| 36 | | | | | | | | | | | | | | | | | |
| 37 | 8900-8998 Transfers In & Other Sources | | - | - | - | - | - | - | - | - | 6 | 5,840 | - | - | 39,153 | 45,000 | |
| 38 | | | | | | | | | | | | | | | | | |
| 39 | 8000-8998 Total Cash Inflows - CY Revenues | | \$ 3,168,286 | \$ 3,604,352 | \$ 9,655,995 | \$ 7,709,765 | \$ 7,549,752 | \$ 8,899,304 | \$ 12,770,822 | \$ 14,406,865 | \$ 5,520,002 | \$ 11,412,407 | \$ 14,860,590 | \$ 7,970,032 | \$ 9,925,546 | \$ 117,553,716 | |
| 40 | | | | | | | | | | | | | | | | | |
| 41 | 1000-7998 Cash Outflows - CY Expenditures | | | | | | | | | | | | | | | | |
| 42 | 1000-3999 Salaries & Benefits | | | | | | | | | | | | | | | | |
| 43 | 1000-1999 Certificated | | \$ 4,055,728 | \$ 4,633,482 | \$ 4,672,218 | \$ 4,699,181 | \$ 4,635,571 | \$ - | \$ 4,607,410 | \$ 4,703,056 | \$ 4,644,488 | \$ 4,665,976 | \$ 4,707,069 | \$ 4,627,839 | \$ 4,609,053 | \$ 55,261,873 | |
| 44 | 2000-2999 Classified | | 804,448 | 1,524,926 | 1,556,690 | 1,667,526 | 1,640,089 | - | 1,643,681 | 1,670,720 | 1,616,837 | 1,613,385 | 1,701,683 | 1,616,451 | 1,653,034 | 18,909,451 | |
| 45 | 3000-3999 Benefits | | 752,685 | 1,192,364 | 1,933,032 | 2,059,296 | 1,877,381 | - | 2,009,258 | 1,978,313 | 2,005,096 | 2,012,456 | 2,026,133 | 2,002,041 | 1,879,533 | 21,272,707 | |
| 46 | 1000-3999 Subtotal Salaries & Benefits | | 5,612,862 | 7,350,772 | 8,161,940 | 8,425,993 | 8,153,021 | - | 8,260,349 | 8,352,089 | 8,266,411 | 8,291,818 | 8,434,886 | 8,246,332 | 8,341,621 | 95,088,094 | |
| 47 | | | | | | | | | | | | | | | | | |
| 48 | 4000-7998 Other Expenditures | | | | | | | | | | | | | | | | |
| 49 | 4000-4999 Supplies | | \$ 127,816 | \$ 1,018,197 | \$ 763,492 | \$ 1,118,209 | \$ 576,663 | \$ 390,392 | \$ - | \$ 520,896 | \$ 457,309 | \$ 509,922 | \$ 474,504 | \$ 599,669 | \$ 2,376,272 | \$ 8,933,433 | |
| 50 | 5000-5999 Utilities | | 329,328 | (4,272) | 212,177 | 575,481 | 354,310 | 291,512 | - | 133,597 | 238,046 | 284,711 | 264,148 | 256,081 | 589,222 | \$ 3,904,323 | |
| 51 | 5000-5999 Other Services (Excl. Utilities) | | 137,786 | 126,648 | 607,907 | 1,029,796 | 273,378 | 195,666 | - | 366,690 | 490,851 | 365,586 | 582,259 | 296,145 | 498,278 | 4,990,959 | |
| 52 | 6000-6999 Capital | | - | 50,325 | 202,334 | 42,336 | 6,229 | 84,770 | - | (1,919) | 160,890 | 160,890 | 160,890 | 160,890 | 902,840 | 1,930,574 | |
| 53 | 7000-7998 Transfers Out, Other Uses & Outgo | | 48,845 | - | 311,217 | - | - | - | - | 285,279 | 700,000 | - | - | - | (5,903) | 1,336,439 | |
| 54 | 4000-7998 Subtotal Other Expenditures | | 543,754 | 1,190,899 | 2,097,327 | 2,755,882 | 1,210,580 | 962,341 | - | 1,304,544 | 2,047,096 | 1,341,110 | 1,481,800 | 1,312,785 | 4,340,710 | 20,088,828 | |
| 55 | | | | | | | | | | | | | | | | | |
| 56 | 1000-7998 Total Cash Outflows - CY Expenditures | | \$ 6,256,616 | \$ 8,541,670 | \$ 10,259,268 | \$ 11,191,876 | \$ 9,363,601 | \$ 962,341 | \$ 8,260,349 | \$ 9,656,633 | \$ 10,313,507 | \$ 9,632,928 | \$ 9,916,686 | \$ 9,559,117 | \$ 12,682,330 | \$ 116,596,923 | |
| 57 | | | | | | | | | | | | | | | | | |
| 58 | 9111-9499 Assets (Excluding 9110 Cash) | | | | | | | | | | | | | | | | |
| 59 | 9111-9199 Other Cash Equivalents | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 60 | 9200-9299 Receivables (Excl. deferred listed below) | | 5,145,009 | 326,875 | 40,897 | 449 | 3,534,147 | 163,009 | 7,099 | 124,772 | - | - | - | - | 831,680 | \$ 5,029,919 | |
| 61 | 9300-9399 Prepaid Insurance | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62 | 9200-9299 Deferred - Principal Apportionment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 63 | 9200-9299 Receivables - Lottery | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 64 | 9200-9299 Receivables - Lottery | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 65 | 9300-9319 Temporary Loans / Due From | | 810,941 | - | - | 810,941 | - | - | - | - | - | - | - | - | - | 810,941 | |
| 66 | 9300-9499 Other Assets | | - | 57,612 | (17,002) | (68,909) | (51,968) | 20,151 | (8,036) | (4,714) | - | - | - | - | - | (72,866) | |
| 67 | | | | | | | | | | | | | | | | | |
| 68 | 9111-9499 Change in Assets (Excl. 9110 Cash) | | \$ 5,955,947 | \$ 384,487 | \$ 23,996 | \$ (68,460) | \$ 4,293,120 | \$ 183,160 | \$ - | \$ (946) | \$ 120,057 | \$ - | \$ - | \$ - | \$ 831,680 | \$ 5,767,095 | |
| 69 | | | | </ | | | | | | | | | | | | | |

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: March 15, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director Fiscal Services

E-mail: robyn.adams@lmsvdsd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

| Description | 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 | 93,573,265.00 | 5.89% | 99,086,203.00 | 3.49% | 102,548,272.00 |
| 2. Federal Revenues | 8100-8299 | 238,536.62 | 0.00% | 238,537.00 | 0.00% | 238,537.00 |
| 3. Other State Revenues | 8300-8599 | 8,168,828.76 | -44.86% | 4,504,694.00 | -55.52% | 2,003,799.00 |
| 4. Other Local Revenues | 8600-8799 | 759,366.30 | 0.81% | 765,552.00 | 0.94% | 772,730.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 45,000.00 | 0.00% | 45,000.00 | 0.00% | 45,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (14,459,007.58) | 5.75% | (15,290,062.00) | 5.61% | (16,147,342.00) |
| 6. Total (Sum lines A1 thru A5c) | | 88,325,989.10 | 1.16% | 89,349,924.00 | 0.12% | 89,460,996.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 44,313,466.92 | | 44,715,447.00 |
| b. Step & Column Adjustment | | | | 401,980.08 | | 607,608.00 |
| 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 | 44,313,466.92 | 0.91% | 44,715,447.00 | 1.36% | 45,323,055.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,132,688.48 | | 12,244,129.00 |
| b. Step & Column Adjustment | | | | 111,440.52 | | 103,354.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,132,688.48 | 0.92% | 12,244,129.00 | 0.84% | 12,347,483.00 |
| 3. Employee Benefits | 3000-3999 | 16,471,414.43 | 8.58% | 17,883,906.00 | 9.90% | 19,655,109.00 |
| 4. Books and Supplies | 4000-4999 | 5,884,149.09 | 53.20% | 9,014,777.00 | -30.76% | 6,241,950.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,962,386.65 | -1.29% | 5,885,474.00 | 2.86% | 6,053,905.00 |
| 6. Capital Outlay | 6000-6999 | 856,406.07 | -53.94% | 394,418.00 | 2.52% | 404,357.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 747,015.36 | -11.90% | 658,118.00 | 0.00% | 658,118.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (413,945.46) | 2.22% | (423,135.00) | 2.52% | (433,798.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 821,718.00 | -85.19% | 121,718.00 | 0.00% | 121,718.00 |
| 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) | | 86,775,299.54 | 4.29% | 90,494,852.00 | -0.14% | 90,371,897.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 1,550,689.56 | | (1,144,928.00) | | (910,901.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 5,871,054.33 | | 7,421,743.89 | | 6,276,815.89 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,421,743.89 | | 6,276,815.89 | | 5,365,914.89 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 183,562.00 | | 183,562.00 | | 183,562.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 3,000,000.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,550,788.24 | | 3,633,923.00 | | 3,660,515.00 |
| 2. Unassigned/Unappropriated | 9790 | 687,393.65 | | 2,459,330.89 | | 1,521,837.89 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 7,421,743.89 | | 6,276,815.89 | | 5,365,914.89 |

| 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 | 3,550,788.24 | | 3,633,923.00 | | 3,660,515.00 |
| c. Unassigned/Unappropriated | 9790 | 687,393.65 | | 2,459,330.89 | | 1,521,837.89 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,964,454.99 | | 2,041,173.00 | | 2,117,891.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 6,202,636.88 | | 8,134,426.89 | | 7,300,243.89 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| SEE SDCOE MYP MODEL - 2015-16 2ND INTERIM REPORT | | | | | | |

| 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 | 457,848.00 | 0.00% | 457,848.00 | 0.00% | 457,848.00 |
| 2. Federal Revenues | 8100-8299 | 6,302,345.83 | -7.62% | 5,821,919.00 | 0.00% | 5,821,919.00 |
| 3. Other State Revenues | 8300-8599 | 2,579,254.93 | -34.90% | 1,679,173.00 | 1.52% | 1,704,730.00 |
| 4. Other Local Revenues | 8600-8799 | 8,078,808.04 | -8.56% | 7,386,916.00 | 1.71% | 7,513,416.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 14,459,007.58 | 5.75% | 15,290,062.00 | 5.61% | 16,147,342.00 |
| 6. Total (Sum lines A1 thru A5c) | | 31,877,264.38 | -3.89% | 30,635,918.00 | 3.29% | 31,645,255.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,947,605.64 | | 11,096,704.00 |
| b. Step & Column Adjustment | | | | 149,098.36 | | 151,186.00 |
| 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 | 10,947,605.64 | 1.36% | 11,096,704.00 | 1.36% | 11,247,890.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,911,152.89 | | 6,973,150.00 |
| b. Step & Column Adjustment | | | | 61,997.11 | | 59,813.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,911,152.89 | 0.90% | 6,973,150.00 | 0.86% | 7,032,963.00 |
| 3. Employee Benefits | 3000-3999 | 6,238,590.89 | 7.53% | 6,708,304.00 | 9.80% | 7,365,654.00 |
| 4. Books and Supplies | 4000-4999 | 3,049,284.25 | -28.93% | 2,167,083.00 | 2.52% | 2,221,693.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,178,755.52 | 2.04% | 3,243,484.00 | 2.32% | 3,318,591.00 |
| 6. Capital Outlay | 6000-6999 | 1,074,267.71 | -75.94% | 258,442.00 | 2.52% | 264,955.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 184,651.48 | 2.22% | 188,751.00 | 2.52% | 193,509.00 |
| 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) | | 31,584,308.38 | -3.00% | 30,635,918.00 | 3.29% | 31,645,255.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 292,956.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,631,512.00 | | 1,924,468.00 | | 1,924,468.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,924,468.00 | | 1,924,468.00 | | 1,924,468.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,924,468.00 | | 1,924,468.00 | | 1,924,468.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,924,468.00 | | 1,924,468.00 | | 1,924,468.00 |

| 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. | | | | | | |
| SEE SDCOE 2015-16 MYP 2ND INTERIM MODEL | | | | | | |

| 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 | 94,031,113.00 | 5.86% | 99,544,051.00 | 3.48% | 103,006,120.00 |
| 2. Federal Revenues | 8100-8299 | 6,540,882.45 | -7.34% | 6,060,456.00 | 0.00% | 6,060,456.00 |
| 3. Other State Revenues | 8300-8599 | 10,748,083.69 | -42.47% | 6,183,867.00 | -40.03% | 3,708,529.00 |
| 4. Other Local Revenues | 8600-8799 | 8,838,174.34 | -7.76% | 8,152,468.00 | 1.64% | 8,286,146.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 45,000.00 | 0.00% | 45,000.00 | 0.00% | 45,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 120,203,253.48 | -0.18% | 119,985,842.00 | 0.93% | 121,106,251.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 55,261,072.56 | | 55,812,151.00 |
| b. Step & Column Adjustment | | | | 551,078.44 | | 758,794.00 |
| 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 | 55,261,072.56 | 1.00% | 55,812,151.00 | 1.36% | 56,570,945.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 19,043,841.37 | | 19,217,279.00 |
| b. Step & Column Adjustment | | | | 173,437.63 | | 163,167.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 19,043,841.37 | 0.91% | 19,217,279.00 | 0.85% | 19,380,446.00 |
| 3. Employee Benefits | 3000-3999 | 22,710,005.32 | 8.29% | 24,592,210.00 | 9.88% | 27,020,763.00 |
| 4. Books and Supplies | 4000-4999 | 8,933,433.34 | 25.17% | 11,181,860.00 | -24.31% | 8,463,643.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 9,141,142.17 | -0.13% | 9,128,958.00 | 2.67% | 9,372,496.00 |
| 6. Capital Outlay | 6000-6999 | 1,930,673.78 | -66.18% | 652,860.00 | 2.52% | 669,312.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 747,015.36 | -11.90% | 658,118.00 | 0.00% | 658,118.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (229,293.98) | 2.22% | (234,384.00) | 2.52% | (240,289.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 821,718.00 | -85.19% | 121,718.00 | 0.00% | 121,718.00 |
| 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) | | 118,359,607.92 | 2.34% | 121,130,770.00 | 0.73% | 122,017,152.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 1,843,645.56 | | (1,144,928.00) | | (910,901.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 7,502,566.33 | | 9,346,211.89 | | 8,201,283.89 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,346,211.89 | | 8,201,283.89 | | 7,290,382.89 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 183,562.00 | | 183,562.00 | | 183,562.00 |
| b. Restricted | 9740 | 1,924,468.00 | | 1,924,468.00 | | 1,924,468.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 3,000,000.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,550,788.24 | | 3,633,923.00 | | 3,660,515.00 |
| 2. Unassigned/Unappropriated | 9790 | 687,393.65 | | 2,459,330.89 | | 1,521,837.89 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 9,346,211.89 | | 8,201,283.89 | | 7,290,382.89 |

| 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 | 3,550,788.24 | | 3,633,923.00 | | 3,660,515.00 |
| c. Unassigned/Unappropriated | 9790 | 687,393.65 | | 2,459,330.89 | | 1,521,837.89 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,964,454.99 | | 2,041,173.00 | | 2,117,891.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 6,202,636.88 | | 8,134,426.89 | | 7,300,243.89 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 5.24% | | 6.72% | | 5.98% |
| 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) | | 11,690.44 | | 11,690.44 | | 11,690.44 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 118,359,607.92 | | 121,130,770.00 | | 122,017,152.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 118,359,607.92 | | 121,130,770.00 | | 122,017,152.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 3,550,788.24 | | 3,633,923.10 | | 3,660,514.56 |
| 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) | | 3,550,788.24 | | 3,633,923.10 | | 3,660,514.56 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Resource Codes | 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 | 93,292,962.00 | 93,573,265.00 | 52,238,918.96 | 93,573,265.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 20,002.00 | 238,536.62 | 238,534.62 | 238,536.62 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 8,792,808.21 | 8,168,828.76 | 6,181,005.65 | 8,168,828.76 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 490,729.00 | 759,366.30 | 579,041.38 | 759,366.30 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 102,596,501.21 | 102,739,996.68 | 59,237,500.61 | 102,739,996.68 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 44,517,859.92 | 44,313,466.92 | 25,774,510.21 | 44,313,466.92 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 11,910,111.29 | 12,132,688.48 | 6,766,860.32 | 12,132,688.48 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 16,079,838.21 | 16,471,414.43 | 8,652,235.92 | 16,471,414.43 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 7,122,403.02 | 5,884,149.09 | 3,404,379.74 | 5,884,149.09 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,043,372.08 | 5,962,386.65 | 3,509,581.41 | 5,962,386.65 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 856,406.07 | 195,233.12 | 856,406.07 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 566,274.43 | 747,015.36 | 645,341.95 | 747,015.36 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (303,249.54) | (413,945.46) | (59,891.23) | (413,945.46) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 83,936,609.41 | 85,953,581.54 | 48,888,251.44 | 85,953,581.54 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 18,659,891.80 | 16,786,415.14 | 10,349,249.17 | 16,786,415.14 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 121,718.00 | 821,718.00 | 0.00 | 821,718.00 | 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 | (13,092,594.77) | (14,459,007.58) | 0.00 | (14,459,007.58) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (13,169,312.77) | (15,235,725.58) | 0.00 | (15,235,725.58) | | |

| Description | Resource Codes | 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) | | | 5,490,579.03 | 1,550,689.56 | 10,349,249.17 | 1,550,689.56 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,871,054.33 | 5,871,054.33 | | 5,871,054.33 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,871,054.33 | 5,871,054.33 | | 5,871,054.33 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,871,054.33 | 5,871,054.33 | | 5,871,054.33 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,361,633.36 | 7,421,743.89 | | 7,421,743.89 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 43,650.00 | 43,650.00 | | 43,650.00 | | |
| Stores | | 9712 | 139,912.00 | 139,912.00 | | 139,912.00 | | |
| 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 | 5,497,010.00 | 3,000,000.00 | | 3,000,000.00 | | |
| Additional Board Reserve | 0000 | 9780 | 2,236,713.00 | | | | | |
| Language Arts Adoption | 0000 | 9780 | 3,000,000.00 | | | | | |
| School Site Carryover - Donations, EP, | 0000 | 9780 | 260,297.00 | | | | | |
| Language Arts Adoption | 0000 | 9780 | | 3,000,000.00 | | | | |
| Language Arts Adoption | 0000 | 9780 | | | | 3,000,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,355,070.00 | 3,550,788.24 | | 3,550,788.24 | | |
| Unassigned/Unappropriated Amount | | 9790 | 2,325,991.36 | 687,393.65 | | 687,393.65 | | |

| Description | Resource Codes | 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 | 56,316,362.00 | 52,395,846.00 | 29,814,895.00 | 52,395,846.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 13,501,769.00 | 14,799,750.00 | 7,360,643.00 | 14,799,750.00 | 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 | 208,296.00 | 205,355.00 | 103,138.34 | 205,355.00 | 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 | 24,117,336.00 | 25,326,787.00 | 13,550,256.96 | 25,326,787.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 817,299.00 | 840,576.00 | 838,231.81 | 840,576.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (25,076.00) | (12,515.00) | (2,472.60) | (12,515.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 920,166.00 | 1,005,761.00 | 400,563.30 | 1,005,761.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (2,563,190.00) | (988,376.00) | 0.00 | (988,376.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 81.00 | 173,663.15 | 81.00 | 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 | | | 93,292,962.00 | 93,573,265.00 | 52,238,918.96 | 93,573,265.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 93,292,962.00 | 93,573,265.00 | 52,238,918.96 | 93,573,265.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 20,000.00 | 30,362.74 | 30,362.74 | 30,362.74 | 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 | 2.00 | 2.00 | 0.00 | 2.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 208,171.88 | 208,171.88 | 208,171.88 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 20,002.00 | 238,536.62 | 238,534.62 | 238,536.62 | 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 | 7,314,344.46 | 6,484,411.00 | 5,596,108.00 | 6,484,411.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,478,463.75 | 1,648,649.48 | 549,129.37 | 1,648,649.48 | 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 | 0.00 | 35,768.28 | 35,768.28 | 35,768.28 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 8,792,808.21 | 8,168,828.76 | 6,181,005.65 | 8,168,828.76 | 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 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 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 | 5,800.00 | 5,800.00 | 1,709.33 | 5,800.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 264,701.00 | 252,638.45 | 182,039.25 | 252,638.45 | 0.00 | 0.0% |
| Interest | | 8660 | 172,278.00 | 206,562.15 | 192,643.01 | 206,562.15 | 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 | 2,500.00 | 2,974.00 | 2,974.00 | 2,974.00 | 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 | 26,000.00 | 26,013.20 | 21,075.19 | 26,013.20 | 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 | 19,450.00 | 265,378.50 | 178,600.60 | 265,378.50 | 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 | | | 490,729.00 | 759,366.30 | 579,041.38 | 759,366.30 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 102,596,501.21 | 102,739,996.68 | 59,237,500.61 | 102,739,996.68 | 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 Teachers' Salaries | | 1100 | 37,912,731.00 | 37,591,371.43 | 21,949,428.86 | 37,591,371.43 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,694,446.00 | 1,772,617.62 | 1,050,504.08 | 1,772,617.62 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,619,833.92 | 3,634,602.49 | 2,093,859.83 | 3,634,602.49 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 1,290,849.00 | 1,314,875.38 | 680,717.44 | 1,314,875.38 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 44,517,859.92 | 44,313,466.92 | 25,774,510.21 | 44,313,466.92 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 188,515.00 | 265,704.80 | 99,428.53 | 265,704.80 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 4,495,164.00 | 4,533,442.24 | 2,642,864.47 | 4,533,442.24 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,022,767.52 | 910,999.91 | 492,618.73 | 910,999.91 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 5,243,374.77 | 5,433,903.58 | 3,039,822.25 | 5,433,903.58 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 960,290.00 | 988,637.95 | 492,126.34 | 988,637.95 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 11,910,111.29 | 12,132,688.48 | 6,766,860.32 | 12,132,688.48 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 4,659,847.00 | 4,770,784.91 | 2,735,244.89 | 4,770,784.91 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,433,314.81 | 1,406,351.08 | 725,152.54 | 1,406,351.08 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,508,760.12 | 1,526,841.35 | 875,218.92 | 1,526,841.35 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 5,659,193.75 | 5,933,322.68 | 2,897,402.89 | 5,933,322.68 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 28,247.50 | 29,973.11 | 16,391.34 | 29,973.11 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,164,621.13 | 1,190,972.01 | 675,799.83 | 1,190,972.01 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 1,120,620.00 | 1,120,572.92 | 483,440.02 | 1,120,572.92 | 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 | 505,233.90 | 492,596.37 | 243,585.49 | 492,596.37 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 16,079,838.21 | 16,471,414.43 | 8,652,235.92 | 16,471,414.43 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 260,000.00 | 461,022.04 | 452,435.49 | 461,022.04 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 8,176.77 | 3,123.92 | 8,176.77 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,775,403.02 | 4,643,333.17 | 2,278,392.13 | 4,643,333.17 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 87,000.00 | 771,617.11 | 670,428.20 | 771,617.11 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,122,403.02 | 5,884,149.09 | 3,404,379.74 | 5,884,149.09 | 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 | 50,400.00 | 126,821.76 | 70,462.30 | 126,821.76 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 27,057.20 | 27,057.20 | 27,057.20 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 535,408.00 | 626,569.00 | 536,186.82 | 626,569.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,717,473.04 | 3,717,683.66 | 1,892,114.74 | 3,717,683.66 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 9,828.00 | 713,423.12 | 408,273.16 | 713,423.12 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | (263,773.56) | (264,183.56) | (263,773.56) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (530,793.61) | (534,516.16) | (163,133.11) | (534,516.16) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 59,000.00 | 1,329,352.88 | 603,278.07 | 1,329,352.88 | 0.00 | 0.0% |
| Communications | | 5900 | 202,056.65 | 219,768.75 | 399,525.79 | 219,768.75 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,043,372.08 | 5,962,386.65 | 3,509,581.41 | 5,962,386.65 | 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 | 450,000.00 | 0.00 | 450,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 89,995.26 | 14,780.00 | 89,995.26 | 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 | 160,792.15 | 71,859.79 | 160,792.15 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 155,618.66 | 108,593.33 | 155,618.66 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 856,406.07 | 195,233.12 | 856,406.07 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| 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 | 28,867.52 | 36,861.75 | 27,693.29 | 36,861.75 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 537,406.91 | 710,153.61 | 617,648.66 | 710,153.61 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 566,274.43 | 747,015.36 | 645,341.95 | 747,015.36 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (73,955.56) | (184,651.48) | (59,891.23) | (184,651.48) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (229,293.98) | (229,293.98) | 0.00 | (229,293.98) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (303,249.54) | (413,945.46) | (59,891.23) | (413,945.46) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 83,936,609.41 | 85,953,581.54 | 48,888,251.44 | 85,953,581.54 | 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 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 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 | | | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 121,718.00 | 821,718.00 | 0.00 | 821,718.00 | 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 | | | 121,718.00 | 821,718.00 | 0.00 | 821,718.00 | 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 | (13,092,594.77) | (14,459,007.58) | 0.00 | (14,459,007.58) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (13,092,594.77) | (14,459,007.58) | 0.00 | (14,459,007.58) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (13,169,312.77) | (15,235,725.58) | 0.00 | (15,235,725.58) | 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 | 442,071.00 | 457,848.00 | 170,470.00 | 457,848.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,648,695.00 | 6,302,345.83 | 2,233,717.43 | 6,302,345.83 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,463,509.89 | 2,579,254.93 | 1,377,534.66 | 2,579,254.93 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,130,467.15 | 8,078,808.04 | 4,746,317.22 | 8,078,808.04 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 14,684,743.04 | 17,418,256.80 | 8,528,039.31 | 17,418,256.80 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,303,440.77 | 10,947,605.64 | 6,232,136.40 | 10,947,605.64 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 6,545,719.00 | 6,911,152.89 | 3,741,200.09 | 6,911,152.89 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 5,704,615.00 | 6,238,590.89 | 3,150,083.88 | 6,238,590.89 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,043,849.25 | 3,049,284.25 | 1,106,976.38 | 3,049,284.25 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 105,758.23 | 3,178,755.52 | 1,124,773.81 | 3,178,755.52 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 1,074,267.71 | 189,041.23 | 1,074,267.71 | 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 | 73,955.56 | 184,651.48 | 59,891.23 | 184,651.48 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 27,777,337.81 | 31,584,308.38 | 15,604,103.02 | 31,584,308.38 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,092,594.77) | (14,166,051.58) | (7,076,063.71) | (14,166,051.58) | | |
| 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 | 13,092,594.77 | 14,459,007.58 | 0.00 | 14,459,007.58 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 13,092,594.77 | 14,459,007.58 | 0.00 | 14,459,007.58 | | |

| Description | Resource Codes | 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) | | | 0.00 | 292,956.00 | (7,076,063.71) | 292,956.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,631,512.00 | 1,631,512.00 | | 1,631,512.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,631,512.00 | 1,631,512.00 | | 1,631,512.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,631,512.00 | 1,631,512.00 | | 1,631,512.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,631,512.00 | 1,924,468.00 | | 1,924,468.00 | | |
| 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 | 1,631,512.00 | 1,924,468.00 | | 1,924,468.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (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 | 442,071.00 | 457,848.00 | 170,470.00 | 457,848.00 | 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 | | | 442,071.00 | 457,848.00 | 170,470.00 | 457,848.00 | 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 | 2,025,430.00 | 2,084,261.00 | 0.00 | 2,084,261.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 411,174.00 | 396,955.00 | (2,288.00) | 396,955.00 | 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 | 23,492.00 | 25,130.00 | 0.00 | 25,130.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 2,320,000.00 | 2,765,869.99 | 1,762,323.99 | 2,765,869.99 | 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 | 473,742.20 | 600,292.25 | 361,424.25 | 600,292.25 | 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 | 29,078.55 | 22,740.00 | 0.00 | 22,740.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 215,778.25 | 214,097.59 | 1,357.59 | 214,097.59 | 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 | 150,000.00 | 193,000.00 | 110,899.60 | 193,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 5,648,695.00 | 6,302,345.83 | 2,233,717.43 | 6,302,345.83 | 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 | 800,000.00 | 800,000.00 | 459,891.00 | 800,000.00 | 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 | 390,802.89 | 506,706.93 | 33,060.66 | 506,706.93 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 272,707.00 | 1,272,548.00 | 884,583.00 | 1,272,548.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,463,509.89 | 2,579,254.93 | 1,377,534.66 | 2,579,254.93 | 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 | 19,250.00 | 19,250.00 | 0.00 | 19,250.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,328,738.15 | 1,328,738.15 | 809,008.33 | 1,328,738.15 | 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 | | |
| 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 | 819,673.89 | 771,173.89 | 819,673.89 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 5,782,479.00 | 5,911,146.00 | 3,166,135.00 | 5,911,146.00 | 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 | | | 7,130,467.15 | 8,078,808.04 | 4,746,317.22 | 8,078,808.04 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 14,684,743.04 | 17,418,256.80 | 8,528,039.31 | 17,418,256.80 | 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 | 6,547,569.77 | 7,147,869.58 | 4,056,926.46 | 7,147,869.58 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 3,087,314.00 | 3,030,479.56 | 1,726,004.18 | 3,030,479.56 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 465,156.00 | 471,547.37 | 273,446.46 | 471,547.37 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 203,401.00 | 297,709.13 | 175,759.30 | 297,709.13 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 10,303,440.77 | 10,947,605.64 | 6,232,136.40 | 10,947,605.64 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,234,019.00 | 3,654,724.35 | 1,924,778.50 | 3,654,724.35 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 1,925,484.00 | 2,060,738.85 | 1,132,126.13 | 2,060,738.85 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 315,496.00 | 277,608.49 | 173,377.61 | 277,608.49 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 317,181.00 | 206,644.84 | 119,056.46 | 206,644.84 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 753,539.00 | 711,436.36 | 391,861.39 | 711,436.36 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 6,545,719.00 | 6,911,152.89 | 3,741,200.09 | 6,911,152.89 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,102,669.00 | 1,176,527.36 | 656,398.10 | 1,176,527.36 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 761,626.00 | 862,472.98 | 421,380.58 | 862,472.98 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 649,464.00 | 683,787.50 | 381,863.97 | 683,787.50 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 2,431,104.00 | 2,670,246.89 | 1,271,340.93 | 2,670,246.89 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 8,601.00 | 9,093.15 | 5,096.30 | 9,093.15 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 354,543.00 | 378,743.95 | 209,663.05 | 378,743.95 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 10,080.00 | 10,080.00 | 0.00 | 10,080.00 | 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 | 386,528.00 | 447,639.06 | 204,340.95 | 447,639.06 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,704,615.00 | 6,238,590.89 | 3,150,083.88 | 6,238,590.89 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 390,802.89 | 506,706.93 | 480,124.29 | 506,706.93 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 46,551.76 | 34,387.57 | 46,551.76 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,653,046.36 | 2,371,694.24 | 498,058.54 | 2,371,694.24 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 123,331.32 | 94,304.40 | 123,331.32 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 1,000.00 | 101.58 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,043,849.25 | 3,049,284.25 | 1,106,976.38 | 3,049,284.25 | 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 | 250,446.47 | 92,123.16 | 250,446.47 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 57,698.57 | 44,391.84 | 57,698.57 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 263,773.56 | 264,183.56 | 263,773.56 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 144.46 | (723.00) | (651.00) | (723.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 104,503.77 | 2,599,946.02 | 721,644.54 | 2,599,946.02 | 0.00 | 0.0% |
| Communications | | 5900 | 1,110.00 | 7,613.90 | 3,081.71 | 7,613.90 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 105,758.23 | 3,178,755.52 | 1,124,773.81 | 3,178,755.52 | 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 | 5,000.00 | 468.00 | 5,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 36,740.00 | 37,410.00 | 36,740.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 238,424.00 | 14,960.00 | 238,424.00 | 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 | 794,103.71 | 136,203.23 | 794,103.71 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 1,074,267.71 | 189,041.23 | 1,074,267.71 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 73,955.56 | 184,651.48 | 59,891.23 | 184,651.48 | 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 | | | 73,955.56 | 184,651.48 | 59,891.23 | 184,651.48 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 27,777,337.81 | 31,584,308.38 | 15,604,103.02 | 31,584,308.38 | 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 | 13,092,594.77 | 14,459,007.58 | 0.00 | 14,459,007.58 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 13,092,594.77 | 14,459,007.58 | 0.00 | 14,459,007.58 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 13,092,594.77 | 14,459,007.58 | 0.00 | 14,459,007.58 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 93,735,033.00 | 94,031,113.00 | 52,409,388.96 | 94,031,113.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,668,697.00 | 6,540,882.45 | 2,472,252.05 | 6,540,882.45 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 10,256,318.10 | 10,748,083.69 | 7,558,540.31 | 10,748,083.69 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,621,196.15 | 8,838,174.34 | 5,325,358.60 | 8,838,174.34 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 117,281,244.25 | 120,158,253.48 | 67,765,539.92 | 120,158,253.48 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 54,821,300.69 | 55,261,072.56 | 32,006,646.61 | 55,261,072.56 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 18,455,830.29 | 19,043,841.37 | 10,508,060.41 | 19,043,841.37 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 21,784,453.21 | 22,710,005.32 | 11,802,319.80 | 22,710,005.32 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 12,166,252.27 | 8,933,433.34 | 4,511,356.12 | 8,933,433.34 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,149,130.31 | 9,141,142.17 | 4,634,355.22 | 9,141,142.17 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 1,930,673.78 | 384,274.35 | 1,930,673.78 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 566,274.43 | 747,015.36 | 645,341.95 | 747,015.36 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (229,293.98) | (229,293.98) | 0.00 | (229,293.98) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 111,713,947.22 | 117,537,889.92 | 64,492,354.46 | 117,537,889.92 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,567,297.03 | 2,620,363.56 | 3,273,185.46 | 2,620,363.56 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 121,718.00 | 821,718.00 | 0.00 | 821,718.00 | 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 | | | (76,718.00) | (776,718.00) | 0.00 | (776,718.00) | | |

| 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) | | | 5,490,579.03 | 1,843,645.56 | 3,273,185.46 | 1,843,645.56 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,502,566.33 | 7,502,566.33 | | 7,502,566.33 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,502,566.33 | 7,502,566.33 | | 7,502,566.33 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,502,566.33 | 7,502,566.33 | | 7,502,566.33 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,993,145.36 | 9,346,211.89 | | 9,346,211.89 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 43,650.00 | 43,650.00 | | 43,650.00 | | |
| Stores | | 9712 | 139,912.00 | 139,912.00 | | 139,912.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,631,512.00 | 1,924,468.00 | | 1,924,468.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 5,497,010.00 | 3,000,000.00 | | 3,000,000.00 | | |
| Additional Board Reserve | 0000 | 9780 | 2,236,713.00 | | | | | |
| Language Arts Adoption | 0000 | 9780 | 3,000,000.00 | | | | | |
| School Site Carryover - Donations, EP, | 0000 | 9780 | 260,297.00 | | | | | |
| Language Arts Adoption | 0000 | 9780 | | 3,000,000.00 | | | | |
| Language Arts Adoption | 0000 | 9780 | | | | 3,000,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,355,070.00 | 3,550,788.24 | | 3,550,788.24 | | |
| Unassigned/Unappropriated Amount | | 9790 | 2,325,991.36 | 687,393.65 | | 687,393.65 | | |

| Description | Resource Codes | 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 | 56,316,362.00 | 52,395,846.00 | 29,814,895.00 | 52,395,846.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 13,501,769.00 | 14,799,750.00 | 7,360,643.00 | 14,799,750.00 | 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 | 208,296.00 | 205,355.00 | 103,138.34 | 205,355.00 | 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 | 24,117,336.00 | 25,326,787.00 | 13,550,256.96 | 25,326,787.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 817,299.00 | 840,576.00 | 838,231.81 | 840,576.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (25,076.00) | (12,515.00) | (2,472.60) | (12,515.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 920,166.00 | 1,005,761.00 | 400,563.30 | 1,005,761.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (2,563,190.00) | (988,376.00) | 0.00 | (988,376.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 81.00 | 173,663.15 | 81.00 | 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 | | | 93,292,962.00 | 93,573,265.00 | 52,238,918.96 | 93,573,265.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 442,071.00 | 457,848.00 | 170,470.00 | 457,848.00 | 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 | | | 93,735,033.00 | 94,031,113.00 | 52,409,388.96 | 94,031,113.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 20,000.00 | 30,362.74 | 30,362.74 | 30,362.74 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 2,025,430.00 | 2,084,261.00 | 0.00 | 2,084,261.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 411,174.00 | 396,955.00 | (2,288.00) | 396,955.00 | 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 | 2.00 | 2.00 | 0.00 | 2.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 23,492.00 | 25,130.00 | 0.00 | 25,130.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 2,320,000.00 | 2,765,869.99 | 1,762,323.99 | 2,765,869.99 | 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 | 473,742.20 | 600,292.25 | 361,424.25 | 600,292.25 | 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 | 29,078.55 | 22,740.00 | 0.00 | 22,740.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 215,778.25 | 214,097.59 | 1,357.59 | 214,097.59 | 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 | 150,000.00 | 401,171.88 | 319,071.48 | 401,171.88 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 5,668,697.00 | 6,540,882.45 | 2,472,252.05 | 6,540,882.45 | 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 | 800,000.00 | 800,000.00 | 459,891.00 | 800,000.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 7,314,344.46 | 6,484,411.00 | 5,596,108.00 | 6,484,411.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,869,266.64 | 2,155,356.41 | 582,190.03 | 2,155,356.41 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 272,707.00 | 1,308,316.28 | 920,351.28 | 1,308,316.28 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 10,256,318.10 | 10,748,083.69 | 7,558,540.31 | 10,748,083.69 | 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 | 19,250.00 | 19,250.00 | 0.00 | 19,250.00 | 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 | 5,800.00 | 5,800.00 | 1,709.33 | 5,800.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 264,701.00 | 252,638.45 | 182,039.25 | 252,638.45 | 0.00 | 0.0% |
| Interest | | 8660 | 172,278.00 | 206,562.15 | 192,643.01 | 206,562.15 | 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 | 1,331,238.15 | 1,331,712.15 | 811,982.33 | 1,331,712.15 | 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 | 26,000.00 | 26,013.20 | 21,075.19 | 26,013.20 | 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 | 19,450.00 | 1,085,052.39 | 949,774.49 | 1,085,052.39 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 5,782,479.00 | 5,911,146.00 | 3,166,135.00 | 5,911,146.00 | 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 | | | 7,621,196.15 | 8,838,174.34 | 5,325,358.60 | 8,838,174.34 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 117,281,244.25 | 120,158,253.48 | 67,765,539.92 | 120,158,253.48 | 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 | 44,460,300.77 | 44,739,241.01 | 26,006,355.32 | 44,739,241.01 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 4,781,760.00 | 4,803,097.18 | 2,776,508.26 | 4,803,097.18 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,084,989.92 | 4,106,149.86 | 2,367,306.29 | 4,106,149.86 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 1,494,250.00 | 1,612,584.51 | 856,476.74 | 1,612,584.51 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 54,821,300.69 | 55,261,072.56 | 32,006,646.61 | 55,261,072.56 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,422,534.00 | 3,920,429.15 | 2,024,207.03 | 3,920,429.15 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 6,420,648.00 | 6,594,181.09 | 3,774,990.60 | 6,594,181.09 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,338,263.52 | 1,188,608.40 | 665,996.34 | 1,188,608.40 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 5,560,555.77 | 5,640,548.42 | 3,158,878.71 | 5,640,548.42 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,713,829.00 | 1,700,074.31 | 883,987.73 | 1,700,074.31 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 18,455,830.29 | 19,043,841.37 | 10,508,060.41 | 19,043,841.37 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 5,762,516.00 | 5,947,312.27 | 3,391,642.99 | 5,947,312.27 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,194,940.81 | 2,268,824.06 | 1,146,533.12 | 2,268,824.06 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,158,224.12 | 2,210,628.85 | 1,257,082.89 | 2,210,628.85 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 8,090,297.75 | 8,603,569.57 | 4,168,743.82 | 8,603,569.57 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 36,848.50 | 39,066.26 | 21,487.64 | 39,066.26 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,519,164.13 | 1,569,715.96 | 885,462.88 | 1,569,715.96 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 1,130,700.00 | 1,130,652.92 | 483,440.02 | 1,130,652.92 | 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 | 891,761.90 | 940,235.43 | 447,926.44 | 940,235.43 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 21,784,453.21 | 22,710,005.32 | 11,802,319.80 | 22,710,005.32 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 650,802.89 | 967,728.97 | 932,559.78 | 967,728.97 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 54,728.53 | 37,511.49 | 54,728.53 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 11,428,449.38 | 7,015,027.41 | 2,776,450.67 | 7,015,027.41 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 87,000.00 | 894,948.43 | 764,732.60 | 894,948.43 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 1,000.00 | 101.58 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 12,166,252.27 | 8,933,433.34 | 4,511,356.12 | 8,933,433.34 | 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 | 50,400.00 | 377,268.23 | 162,585.46 | 377,268.23 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 27,057.20 | 27,057.20 | 27,057.20 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 535,408.00 | 626,569.00 | 536,186.82 | 626,569.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,717,473.04 | 3,717,683.66 | 1,892,114.74 | 3,717,683.66 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 9,828.00 | 771,121.69 | 452,665.00 | 771,121.69 | 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 | (530,649.15) | (535,239.16) | (163,784.11) | (535,239.16) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 163,503.77 | 3,929,298.90 | 1,324,922.61 | 3,929,298.90 | 0.00 | 0.0% |
| Communications | | 5900 | 203,166.65 | 227,382.65 | 402,607.50 | 227,382.65 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,149,130.31 | 9,141,142.17 | 4,634,355.22 | 9,141,142.17 | 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 | 5,000.00 | 468.00 | 5,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 486,740.00 | 37,410.00 | 486,740.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 328,419.26 | 29,740.00 | 328,419.26 | 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 | 954,895.86 | 208,063.02 | 954,895.86 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 155,618.66 | 108,593.33 | 155,618.66 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 1,930,673.78 | 384,274.35 | 1,930,673.78 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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 | 28,867.52 | 36,861.75 | 27,693.29 | 36,861.75 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 537,406.91 | 710,153.61 | 617,648.66 | 710,153.61 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 566,274.43 | 747,015.36 | 645,341.95 | 747,015.36 | 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 | (229,293.98) | (229,293.98) | 0.00 | (229,293.98) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (229,293.98) | (229,293.98) | 0.00 | (229,293.98) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 111,713,947.22 | 117,537,889.92 | 64,492,354.46 | 117,537,889.92 | 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 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 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 | | | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 121,718.00 | 821,718.00 | 0.00 | 821,718.00 | 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 | | | 121,718.00 | 821,718.00 | 0.00 | 821,718.00 | 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) | | | (76,718.00) | (776,718.00) | 0.00 | (776,718.00) | 0.00 | 0.0% |

| Resource | Description | 2015-16 Projected Year Totals |
|---------------------------|----------------------------------|--|
| 6230 | California Clean Energy Jobs Act | 1,042,044.00 |
| 6264 | Educator Effectiveness | 882,424.00 |
| Total, Restricted Balance | | <u>1,924,468.00</u> |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A6 and C9) | Percent Change | Status |
|-------------------------------|---|---|----------------|--------|
| Current Year (2015-16) | 11,724.69 | 11,690.44 | -0.3% | Met |
| 1st Subsequent Year (2016-17) | 11,724.69 | 11,690.44 | -0.3% | Met |
| 2nd Subsequent Year (2017-18) | 11,724.69 | 11,690.44 | -0.3% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|--------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2015-16) | 12,237 | 12,286 | 0.4% | Met |
| 1st Subsequent Year (2016-17) | 12,237 | 12,286 | 0.4% | Met |
| 2nd Subsequent Year (2017-18) | 12,237 | 12,286 | 0.4% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|--|---|--|
| Third Prior Year (2012-13) | 11,511 | 12,070 | 95.4% |
| Second Prior Year (2013-14) | 11,565 | 12,103 | 95.6% |
| First Prior Year (2014-15) | 11,628 | 12,144 | 95.8% |
| | | Historical Average Ratio: | 95.6% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 96.1% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A6 and C9) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|--------|
| Current Year (2015-16) | 11,690 | 12,286 | 95.1% | Met |
| 1st Subsequent Year (2016-17) | 11,690 | 12,286 | 95.1% | Met |
| 2nd Subsequent Year (2017-18) | 11,690 | 12,286 | 95.1% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | | | | |
| Current Year (2015-16) | 93,601,454.00 | 93,573,265.00 | 0.0% | Met |
| 1st Subsequent Year (2016-17) | 97,714,181.00 | 98,792,554.00 | 1.1% | Met |
| 2nd Subsequent Year (2017-18) | 101,197,662.00 | 102,237,413.00 | 1.0% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections 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) | 58,685,320.80 | 63,585,256.78 | 92.3% |
| Second Prior Year (2013-14) | 63,094,242.27 | 72,750,166.33 | 86.7% |
| First Prior Year (2014-15) | 66,852,344.59 | 77,167,931.27 | 86.6% |
| | Historical Average Ratio: | | 88.5% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------|----------------------------------|----------------------------------|
| | 3.0% | 3.0% | 3.0% |
| | 85.5% to 91.5% | 85.5% to 91.5% | 85.5% to 91.5% |

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) | 72,917,569.83 | 85,953,581.54 | 84.8% | Not Met |
| 1st Subsequent Year (2016-17) | 74,843,482.00 | 90,373,134.00 | 82.8% | Not Met |
| 2nd Subsequent Year (2017-18) | 77,325,647.00 | 90,250,179.00 | 85.7% | 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)

One time expenditures for Capital equipment using carryover and one time funds have reduced the ratio of salary and benefit expenditures to total unrestricted expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|--|----------------|--|
|----------------------------|---|--|----------------|--|

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

| | | | | |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2015-16) | 6,260,887.83 | 6,540,882.45 | 4.5% | No |
| 1st Subsequent Year (2016-17) | 5,780,461.00 | 6,060,456.00 | 4.8% | No |
| 2nd Subsequent Year (2017-18) | 5,780,461.00 | 6,060,456.00 | 4.8% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2015-16) | 11,457,088.94 | 10,748,083.69 | -6.2% | Yes |
| 1st Subsequent Year (2016-17) | 3,590,267.00 | 6,183,867.00 | 72.2% | Yes |
| 2nd Subsequent Year (2017-18) | 3,590,267.00 | 3,708,529.00 | 3.3% | No |

Explanation:
(required if Yes)

The 1st interim budget was overstated due to the change in the one time mandate funding and Ed Effectiveness Grant. The 2nd interim budget has been adjusted to correctly reflect the amount of the unrestricted Mandate funding and the restricted Ed Effectiveness Grant. These one time funds in both 1516 and 1617 are the reason the change in Other State Revenue is outside the normal range

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

| | | | | |
|-------------------------------|--------------|--------------|------|-----|
| Current Year (2015-16) | 8,601,328.67 | 8,838,174.34 | 2.8% | No |
| 1st Subsequent Year (2016-17) | 7,881,655.00 | 8,152,468.00 | 3.4% | No |
| 2nd Subsequent Year (2017-18) | 7,881,655.00 | 8,286,146.00 | 5.1% | Yes |

Explanation:
(required if Yes)

The slight change in other local revenue funding for 17-18 is due to an increase (COLA) being applied to the Principal Apport. AB602 Special Ed funding.

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

| | | | | |
|-------------------------------|--------------|---------------|-------|-----|
| Current Year (2015-16) | 9,494,023.81 | 8,933,433.34 | -5.9% | Yes |
| 1st Subsequent Year (2016-17) | 8,544,131.00 | 11,181,860.00 | 30.9% | Yes |
| 2nd Subsequent Year (2017-18) | 8,544,131.00 | 8,463,643.00 | -0.9% | No |

Explanation:
(required if Yes)

Changes to books and supplies are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to actual objects as expenditures occur.

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2015-16) | 8,254,017.49 | 9,141,142.17 | 10.7% | Yes |
| 1st Subsequent Year (2016-17) | 7,966,018.00 | 9,128,958.00 | 14.6% | Yes |
| 2nd Subsequent Year (2017-18) | 7,966,018.00 | 9,372,496.00 | 17.7% | Yes |

Explanation:
(required if Yes)

Changes to Services and other Operating expenditures are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to actual objects as expenditures occur. The multi-year projection rolls forward the expenditures from the base year.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2015-16) | 26,319,305.44 | 26,127,140.48 | -0.7% | Met |
| 1st Subsequent Year (2016-17) | 17,252,383.00 | 20,396,791.00 | 18.2% | Not Met |
| 2nd Subsequent Year (2017-18) | 17,252,383.00 | 18,055,131.00 | 4.7% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2015-16) | 17,748,041.30 | 18,074,575.51 | 1.8% | Met |
| 1st Subsequent Year (2016-17) | 16,510,149.00 | 20,310,818.00 | 23.0% | Not Met |
| 2nd Subsequent Year (2017-18) | 16,510,149.00 | 17,836,139.00 | 8.0% | Not Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

Changes to books and supplies are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to actual objects as expenditures occur.

Changes to Services and other Operating expenditures are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to actual objects as expenditures occur. The multi-year projection rolls forward the expenditures from the base year.

7. CRITERION: Facilities Maintenance

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

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

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

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

| | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|----------------------------------|--|--------|
| 1. OMMA/RMA Contribution | 3,353,000.00 | 3,353,000.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 3,353,000.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 5.2% | 6.7% | 6.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.7% | 2.2% | 2.0% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2015-16) | 1,550,689.56 | 86,775,299.54 | N/A | Met |
| 1st Subsequent Year (2016-17) | (1,144,928.00) | 90,494,852.00 | 1.3% | Met |
| 2nd Subsequent Year (2017-18) | (910,901.00) | 90,371,897.00 | 1.0% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|--|--------------|--------|
| | | | |
| Current Year (2015-16) | | 9,346,211.89 | Met |
| 1st Subsequent Year (2016-17) | | 8,201,283.89 | Met |
| 2nd Subsequent Year (2017-18) | | 7,290,382.89 | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|------------------------|---|--------------|--------|
| | | | |
| Current Year (2015-16) | | 9,766,398.00 | 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): | 11,690 | 11,690 | 11,690 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

No

| | Current Year Projected Year Totals (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 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) | 118,359,607.92 | 121,130,770.00 | 122,017,152.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 118,359,607.92 | 121,130,770.00 | 122,017,152.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 3,550,788.24 | 3,633,923.10 | 3,660,514.56 |
| 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) | 3,550,788.24 | 3,633,923.10 | 3,660,514.56 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 3,550,788.24 | 3,633,923.00 | 3,660,515.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 687,393.65 | 2,459,330.89 | 1,521,837.89 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 1,964,454.99 | 2,041,173.00 | 2,117,891.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 6,202,636.88 | 8,134,426.89 | 7,300,243.89 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 5.24% | 6.72% | 5.98% |
| District's Reserve Standard (Section 10B, Line 7): | 3,550,788.24 | 3,633,923.10 | 3,660,514.56 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The District anticipates short term borrowing for fund 12 Child Development Center Programs - This program does not allow reserve levels sufficient to cover shortfalls in cashflow. This program is funded on a reimbursement basis and apportionments are released based on expenditures and attendance.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2015-16) | (13,956,985.79) | (14,459,007.58) | 3.6% | 502,021.79 | Met |
| 1st Subsequent Year (2016-17) | (14,523,111.00) | (15,290,062.00) | 5.3% | 766,951.00 | Not Met |
| 2nd Subsequent Year (2017-18) | (15,464,536.00) | (16,147,342.00) | 4.4% | 682,806.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2015-16) | 45,000.00 | 45,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2016-17) | 45,000.00 | 45,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2017-18) | 45,000.00 | 45,000.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2015-16) | 121,718.00 | 821,718.00 | 575.1% | 700,000.00 | Not Met |
| 1st Subsequent Year (2016-17) | 121,718.00 | 121,718.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2017-18) | 121,718.00 | 121,718.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Changes in contributions are primarily related to an increase in Special Education Para Professional daily hours.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district adjusted the budget for a one time transfer to fund 17 of \$700K. This transfer is per a negotiated side letter of agreement and to repay a transfer done in the 2010-11 fiscal year into the general fund.

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

Project Information:
(required if YES)

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| | | | | |
| | | | | |
| Total Annual Payments: | 4,489,799 | 3,843,189 | 3,739,292 | 3,883,106 |
| Has total annual payment increased over prior year (2014-15)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

| |
|--|
| |
|--|

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

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

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

| |
|----|
| No |
|----|

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

Explanation:
(Required if Yes)

| |
|--|
| |
|--|

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 38,609,690.00 | 38,609,690.00 |
| 38,609,690.00 | 38,609,690.00 |

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

| Actuarial | Actuarial |
|-------------|-------------|
| July 1 2015 | July 1 2015 |

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

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)

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 2,914,584.00 | 2,914,584.00 |
| 2,914,584.00 | 2,914,584.00 |
| 2,914,584.00 | 2,914,584.00 |

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

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

| | |
|--------------|--------------|
| 1,198,042.92 | 1,156,012.92 |
| 1,257,945.07 | 1,213,813.56 |
| 1,320,842.33 | 1,274,504.24 |

- 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)

| | |
|--------------|--------------|
| 1,198,042.92 | 1,156,012.92 |
| 1,257,945.07 | 1,213,813.56 |
| 1,320,842.33 | 1,274,504.24 |

- d. Number of retirees receiving OPEB benefits

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

| | |
|-----|-----|
| 143 | 143 |
| 143 | 143 |
| 143 | 143 |

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

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

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2015-16) | 2,120,473.32 | 2,196,285.00 |
| 1st Subsequent Year (2016-17) | 2,146,767.19 | 2,225,505.00 |
| 2nd Subsequent Year (2017-18) | 2,173,172.43 | 2,261,120.00 |

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

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2015-16) | 2,120,473.32 | 2,196,285.00 |
| 1st Subsequent Year (2016-17) | 2,146,767.19 | 2,225,505.00 |
| 2nd Subsequent Year (2017-18) | 2,173,172.43 | 2,261,120.00 |

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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 | 588.1 | 604.9 | 604.9 | 604.9 |

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

- 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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

| | | |
|--|--|--|
| | | |
| | | |

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|--|

Certificated (Non-management) Step and Column Adjustments

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

- 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?

| | | |
|--|--|--|
| | | |
| | | |

Certificated (Non-management) - Other

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

| |
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| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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 | 415.2 | 427.5 | 427.5 | 427.5 |

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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 First Interim

Are any new costs negotiated since first interim 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:

| | | |
|--|--|--|
| | | |
| | | |

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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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2014-15) | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 50.0 | 54.0 | 54.0 | 54.0 |

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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?

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special Board authorization.

End of School District Second Interim Criteria and Standards Review

| 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) | 11,627.24 | 11,688.88 | 11,688.88 | 11,688.88 | 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) | 11,627.24 | 11,688.88 | 11,688.88 | 11,688.88 | 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 | 1.56 | 1.56 | 1.56 | 1.56 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 1.56 | 1.56 | 1.56 | 1.56 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 11,628.80 | 11,690.44 | 11,690.44 | 11,690.44 | 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) | | | | | | |