

WILLOWS UNIFIED SCHOOL DISTRICT

Office of the Superintendent

Date: 4-2-15

Request For Placement on Board Agenda:

AGENDA TOPIC: Approval of 2014-15 2nd Interim Budget

PRESENTER: Debby Beymer, Director of Business Services

Background Information:

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications are in a format or on forms prescribed by the SPI. Notice that the format of the 2014-15 2nd Interim budget with certification page is prepared using standard account code structure (SACS) software that complies with the education code. The second interim report reflects a snapshot of the district's fiscal health as of January 31, 2015.

The 2014-15 2nd Interim budget summary and key comments:

At budget adoption the ending fund balance was estimated to increase by \$242,981. (Form 011, Page 2 Col A Line E). Since budget adoption the school board has taken action on several items that has impacted the projected ending fund balance at second interim. The projected decrease in ending fund balance of <\$1,128,212.84> (Form 011 Page 2 Col D Line E) however, is *not* indicative of over spending based upon action taken since the original budget was adopted in June of 2014:

- 1) Funds committed to support Common Core implementation (Obj 9760) \$276,546.66.
- 2) Funds transferred for emergency repairs \$500,000.00.
- 3) Murdock Elementary Roofing Project \$290,000.00 (offset by QZAB loan proceeds).
- 4) HVAC/Boiler replacement project \$861,000.00 (offset by QZAB and Prop 39 \$).

UNRESTRICTED

Revolving Account (petty cash)	\$ 4,275
Clearing Account	\$ 2,500
Committed	\$ 276,547
Assigned	\$ 858,215
Reserve for Economic Uncertainties	\$ 859,173
Undesignated	<u>\$ 213,734</u>

Total Ending Fund Balance \$ 2,214,444

Recommendations:

The administration would request the board approve the 2014-15 2nd Interim budget report with a Positive Certification indicating we are able to meet our current and two subsequent year obligations based on assumptions available on January 31, 2015.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: April 02, 2015 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Debby Beymer Telephone: 530-934-6600 Ext. 5
Title: Director of Business Services E-mail: dbeymer@willowsunified.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	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 (2013-14) 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?	n/a	
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	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	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,608,119.00	10,624,373.00	6,792,651.07	10,523,967.00	(100,406.00)	-0.9%
2) Federal Revenue		8100-8299	32,800.00	32,800.00	49,647.81	61,447.81	28,647.81	87.3%
3) Other State Revenue		8300-8599	246,833.00	338,722.00	188,899.99	329,958.00	(8,764.00)	-2.6%
4) Other Local Revenue		8600-8799	364,338.00	445,943.64	56,131.59	669,628.64	223,685.00	50.2%
5) TOTAL, REVENUES			11,252,090.00	11,441,838.64	7,087,330.46	11,585,001.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,485,404.00	5,467,546.00	2,933,719.69	5,471,336.00	(3,790.00)	-0.1%
2) Classified Salaries		2000-2999	1,159,570.00	1,213,910.00	663,861.19	1,233,330.00	(19,420.00)	-1.6%
3) Employee Benefits		3000-3999	1,734,035.00	1,753,534.00	865,417.46	1,760,985.00	(7,451.00)	-0.4%
4) Books and Supplies		4000-4999	250,549.00	361,396.79	117,575.01	362,084.63	(687.84)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	744,716.00	825,781.54	419,454.47	911,938.66	(86,157.12)	-10.4%
6) Capital Outlay		6000-6999	60,000.00	70,000.00	53,025.76	862,372.00	(792,372.00)	-1132.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,600.00	42,600.00	74,879.00	145,502.00	(102,902.00)	-241.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,358.00)	(126,462.22)	0.00	(107,824.00)	(18,638.22)	14.7%
9) TOTAL, EXPENDITURES			9,381,516.00	9,608,306.11	5,127,932.58	10,639,724.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,870,574.00	1,833,532.53	1,959,397.88	945,277.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,018.00	1,018.00	0.00	1,018.00	0.00	0.0%
b) Transfers Out		7600-7629	74,647.00	74,647.00	0.00	80,837.00	(6,190.00)	-8.3%
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	(1,553,964.00)	(2,073,469.00)	240.00	(1,993,671.00)	79,798.00	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,627,593.00)	(2,147,098.00)	240.00	(2,073,490.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,981.00	(313,565.47)	1,959,637.88	(1,128,212.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,342,656.84	3,342,656.84		3,342,656.84	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)			3,342,656.84	3,342,656.84		3,342,656.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,342,656.84	3,342,656.84		3,342,656.84		
2) Ending Balance, June 30 (E + F1e)			3,585,637.84	3,029,091.37		2,214,444.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,275.00	4,275.00		4,275.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	2,500.00	2,500.00		2,500.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	276,546.66	276,546.66		276,546.66		
d) Assigned								
Other Assignments		9780	1,677,527.35	1,411,610.35		858,215.35		
Former IMFRP	0000	9780	176,000.00					
Est Vac Accrual	0000	9780	95,000.00					
15-16 Opportunity	0000	9780	260,000.00					
16-17 Opportunity	0000	9780	265,000.00					
15-16 ROP	0000	9780	250,000.00					
16-17 ROP	0000	9780	255,000.00					
Cahsee Carryover	0000	9780	11,775.00					
WUTA PAR Est	0000	9780	14,837.00					
Federal Program Encroachment	0000	9780	300,000.00					
Pr Yr Carryover	1100	9780	49,915.35					
HVAC/ROOFING PROJECT NET CASH REQUIRED		9780		553,395.00				
Compensated Absences	0000	9790		91,406.00				
15/16 - 16/17 Opportunity Program	0000	9780		316,894.00				
15-16 - 16-17 Federal Program Encroachment	0000	9780		300,000.00				
Common Core Math Adoption	0000	9780		100,000.00				
Pr Yr Carryover	1100	9780		49,915.35				
Compensated Absences	0000	9780				91,406.00		
Opportunity	0000	9780				316,894.00		
Federal Program Encroachment	0000	9780				300,000.00		
Common Core Math Adoption	0000	9780				100,000.00		
Pr Yr Carryover	1100	9780				49,915.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	859,173.00	859,173.00		859,173.00		
Unassigned/Unappropriated Amount		9790	765,615.83	474,986.36		213,733.99		

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LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	6,069,788.00	5,733,761.00	3,906,052.00	5,847,447.00	113,686.00	2.0%
Education Protection Account State Aid - Current Year		8012	1,381,538.00	1,660,152.00	834,175.00	1,657,344.00	(2,808.00)	-0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	46,280.00	46,280.00	22,510.89	46,280.00	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	3,382,734.00	3,382,734.00	1,951,212.99	3,164,472.00	(218,262.00)	-6.5%
Unsecured Roll Taxes		8042	178,279.00	178,279.00	185,257.28	185,257.00	6,978.00	3.9%
Prior Years' Taxes		8043	0.00	164,110.00	161,876.30	164,110.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	25,664.11	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,058,619.00	11,165,316.00	7,086,748.57	11,064,910.00	(100,406.00)	-0.9%
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	(450,500.00)	(540,943.00)	(294,097.50)	(540,943.00)	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			10,608,119.00	10,624,373.00	6,792,651.07	10,523,967.00	(100,406.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	21,000.00	21,000.00	24,815.81	24,815.81	3,815.81	18.2%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	24,832.00	24,832.00	24,832.00	New
TOTAL, FEDERAL REVENUE			32,800.00	32,800.00	49,647.81	61,447.81	28,647.81	87.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	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	50,000.00	141,889.00	133,125.00	133,125.00	(8,764.00)	-6.2%
Lottery - Unrestricted and Instructional Materials		8560	180,000.00	180,000.00	53,627.88	180,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	16,833.00	16,833.00	2,147.11	16,833.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			246,833.00	338,722.00	188,899.99	329,958.00	(8,764.00)	-2.6%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	43,188.00	43,188.00	19,969.25	43,188.00	0.00	0.0%
Interest								
		8660	10,900.00	10,900.00	4,507.84	10,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	62,000.00	128,250.00	10,366.25	131,935.00	3,685.00	2.9%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	7,000.00	7,000.00	4,050.00	7,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	37,250.00	40,863.64	17,238.25	260,863.64	220,000.00	538.4%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	204,000.00	215,742.00	0.00	215,742.00	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			364,338.00	445,943.64	56,131.59	669,628.64	223,685.00	50.2%
TOTAL, REVENUES			11,252,090.00	11,441,838.64	7,087,330.46	11,585,001.45	143,162.81	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,563,179.00	4,556,021.00	2,416,710.84	4,559,811.00	(3,790.00)	-0.1%
Certificated Pupil Support Salaries		1200	273,855.00	263,155.00	143,506.86	263,155.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	648,370.00	648,370.00	373,501.99	648,370.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,485,404.00	5,467,546.00	2,933,719.69	5,471,336.00	(3,790.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	59,200.00	69,700.00	36,715.56	86,460.00	(16,760.00)	-24.0%
Classified Support Salaries		2200	326,500.00	337,435.00	192,753.72	340,095.00	(2,660.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	117,000.00	117,000.00	68,240.69	117,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	510,760.00	534,720.00	296,975.87	534,720.00	0.00	0.0%
Other Classified Salaries		2900	146,110.00	155,055.00	69,175.35	155,055.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,159,570.00	1,213,910.00	663,861.19	1,233,330.00	(19,420.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	526,298.00	526,211.00	258,497.56	527,511.00	(1,300.00)	-0.2%
PERS		3201-3202	109,255.00	112,291.00	70,566.53	117,916.00	(5,625.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	160,865.00	162,809.00	82,007.29	162,877.00	(68.00)	0.0%
Health and Welfare Benefits		3401-3402	240,475.00	250,755.00	107,275.50	250,755.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,393.00	4,965.00	1,849.02	4,968.00	(3.00)	-0.1%
Workers' Compensation		3601-3602	171,154.00	173,305.00	91,465.37	173,429.00	(124.00)	-0.1%
OPEB, Allocated		3701-3702	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	457,995.00	459,598.00	251,956.19	459,929.00	(331.00)	-0.1%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	1,800.00	3,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,734,035.00	1,753,534.00	865,417.46	1,760,985.00	(7,451.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	120.00	165.00	74.02	165.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,342.09	92.41	2,342.09	0.00	0.0%
Materials and Supplies		4300	223,929.00	317,844.65	103,171.63	308,269.44	9,575.21	3.0%
Noncapitalized Equipment		4400	26,500.00	41,045.05	14,236.95	51,308.10	(10,263.05)	-25.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,549.00	361,396.79	117,575.01	362,084.63	(687.84)	-0.2%
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	17,850.00	26,208.00	10,258.81	28,373.49	(2,165.49)	-8.3%
Dues and Memberships		5300	12,085.00	12,085.00	10,948.95	12,085.00	0.00	0.0%
Insurance		5400-5450	152,719.00	152,719.00	112,458.59	152,719.00	0.00	0.0%
Operations and Housekeeping Services		5500	160,230.00	160,230.00	72,081.52	181,730.00	(21,500.00)	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,525.00	81,795.59	41,055.65	80,817.26	978.33	1.2%
Transfers of Direct Costs		5710	0.00	(3,280.00)	(964.10)	(3,280.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	250,210.00	272,870.95	103,301.44	336,315.91	(63,444.96)	-23.3%
Communications		5900	73,097.00	123,153.00	70,313.61	123,178.00	(25.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,716.00	825,781.54	419,454.47	911,938.66	(86,157.12)	-10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	220,000.00	(220,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	70,000.00	53,025.76	70,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	572,372.00	(572,372.00)	New
TOTAL, CAPITAL OUTLAY			60,000.00	70,000.00	53,025.76	862,372.00	(792,372.00)	-1132.0%
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	74,879.00	102,902.00	(102,902.00)	New
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	37,600.00	37,600.00	0.00	37,600.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,600.00	42,600.00	74,879.00	145,502.00	(102,902.00)	-241.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(59,521.00)	(90,625.22)	0.00	(71,987.00)	(18,638.22)	20.6%
Transfers of Indirect Costs - Interfund		7350	(35,837.00)	(35,837.00)	0.00	(35,837.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(95,358.00)	(126,462.22)	0.00	(107,824.00)	(18,638.22)	14.7%
TOTAL, EXPENDITURES			9,381,516.00	9,608,306.11	5,127,932.58	10,639,724.29	(1,031,418.18)	-10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,018.00	1,018.00	0.00	1,018.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,018.00	1,018.00	0.00	1,018.00	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	74,647.00	74,647.00	0.00	80,837.00	(6,190.00)	-8.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,647.00	74,647.00	0.00	80,837.00	(6,190.00)	-8.3%
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	(1,638,464.00)	(2,157,969.00)	240.00	(2,078,171.00)	79,798.00	-3.7%
Contributions from Restricted Revenues		8990	84,500.00	84,500.00	0.00	84,500.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,553,964.00)	(2,073,469.00)	240.00	(1,993,671.00)	79,798.00	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,627,593.00)	(2,147,098.00)	240.00	(2,073,490.00)	73,608.00	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	600,770.00	654,326.13	253,246.14	659,707.13	5,381.00	0.8%
3) Other State Revenue		8300-8599	133,691.00	179,538.95	16,247.84	199,159.95	19,621.00	10.9%
4) Other Local Revenue		8600-8799	0.00	25,293.32	13,808.32	28,793.32	3,500.00	13.8%
5) TOTAL, REVENUES			734,461.00	859,158.40	283,302.30	887,660.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	348,705.00	382,291.04	209,557.54	380,791.04	1,500.00	0.4%
2) Classified Salaries		2000-2999	272,270.00	277,905.00	151,555.62	274,108.00	3,797.00	1.4%
3) Employee Benefits		3000-3999	203,789.00	222,396.73	118,750.54	216,464.41	5,932.32	2.7%
4) Books and Supplies		4000-4999	111,143.00	285,529.41	103,833.49	293,283.68	(7,754.27)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	211,257.00	391,192.41	82,370.36	233,373.14	157,819.27	40.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	208,771.55	(208,771.55)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	943,880.00	943,880.00	431,135.00	867,419.00	76,461.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,521.00	90,625.22	0.00	71,987.00	18,638.22	20.6%
9) TOTAL, EXPENDITURES			2,150,565.00	2,593,819.81	1,097,202.55	2,546,197.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,416,104.00)	(1,734,661.41)	(813,900.25)	(1,658,537.42)		
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	1,553,964.00	2,073,469.00	(240.00)	1,993,671.00	(79,798.00)	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,553,964.00	2,073,469.00	(240.00)	1,993,671.00		

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)			137,860.00	338,807.59	(814,140.25)	335,133.58		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,489,080.38	1,489,080.38		1,489,080.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,489,080.38	1,489,080.38		1,489,080.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,489,080.38	1,489,080.38		1,489,080.38		
2) Ending Balance, June 30 (E + F1e)			1,626,940.38	1,827,887.97		1,824,213.96		
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	1,626,940.38	1,827,887.97		1,824,213.96		
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 E & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	434,000.00	434,000.00	204,792.42	434,000.00	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	105,250.00	135,420.41	7,304.00	140,801.41	5,381.00	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	29,520.00	52,905.72	28,019.72	52,905.72	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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	32,000.00	32,000.00	13,218.00	32,000.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	(88.00)	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			600,770.00	654,326.13	253,246.14	659,707.13	5,381.00	0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	42,000.00	42,000.00	5,107.84	42,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	91,691.00	91,691.00	0.00	111,312.00	19,621.00	21.4%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	0.00	45,847.95	11,140.00	45,847.95	0.00	0.0%
TOTAL, OTHER STATE REVENUE			133,691.00	179,538.95	16,247.84	199,159.95	19,621.00	10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	25,293.32	13,808.32	28,793.32	3,500.00	13.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	25,293.32	13,808.32	28,793.32	3,500.00	13.8%
TOTAL, REVENUES			734,461.00	859,158.40	283,302.30	887,660.40	28,502.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	117,815.00	151,401.04	78,864.27	149,901.04	1,500.00	1.0%
Certificated Pupil Support Salaries		1200	104,670.00	104,670.00	57,071.82	104,670.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,620.00	23,620.00	13,776.14	23,620.00	0.00	0.0%
Other Certificated Salaries		1900	102,600.00	102,600.00	59,845.31	102,600.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			348,705.00	382,291.04	209,557.54	380,791.04	1,500.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	34,895.00	34,895.00	18,334.33	34,410.00	485.00	1.4%
Classified Support Salaries		2200	201,245.00	213,645.00	119,885.38	218,555.00	(4,910.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,905.00	28,140.00	13,188.92	19,918.00	8,222.00	29.2%
Other Classified Salaries		2900	225.00	1,225.00	146.99	1,225.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			272,270.00	277,905.00	151,555.62	274,108.00	3,797.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,860.00	31,540.84	18,817.40	31,440.84	100.00	0.3%
PERS		3201-3202	28,975.00	29,742.00	16,454.77	30,617.00	(875.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	26,580.00	27,550.64	12,958.33	26,075.64	1,475.00	5.4%
Health and Welfare Benefits		3401-3402	58,944.00	69,289.00	35,886.05	65,342.00	3,947.00	5.7%
Unemployment Insurance		3501-3502	505.00	692.30	180.33	672.30	20.00	2.9%
Workers' Compensation		3601-3602	16,360.00	17,230.93	9,175.93	16,810.61	420.32	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	43,565.00	46,351.02	25,277.73	45,506.02	845.00	1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			203,789.00	222,396.73	118,750.54	216,464.41	5,932.32	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,000.00	38,839.72	14,788.65	38,839.72	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	7,494.66	2,015.79	7,494.66	0.00	0.0%
Materials and Supplies		4300	69,143.00	193,667.94	52,253.88	212,512.35	(18,844.41)	-9.7%
Noncapitalized Equipment		4400	0.00	45,527.09	34,775.17	34,436.95	11,090.14	24.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,143.00	285,529.41	103,833.49	293,283.68	(7,754.27)	-2.7%
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	6,600.00	46,887.01	29,529.87	56,923.21	(10,036.20)	-21.4%
Dues and Memberships		5300	0.00	140.00	0.00	140.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,300.00	4,300.00	3,599.98	4,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,100.00	75,817.88	25,154.43	75,817.88	0.00	0.0%
Transfers of Direct Costs		5710	0.00	3,280.00	964.10	3,280.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,257.00	260,767.52	23,121.98	92,912.05	167,855.47	64.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,257.00	391,192.41	82,370.36	233,373.14	157,819.27	40.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	208,771.55	(208,771.55)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	208,771.55	(208,771.55)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	943,880.00	943,880.00	431,135.00	867,419.00	76,461.00	8.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			943,880.00	943,880.00	431,135.00	867,419.00	76,461.00	8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	59,521.00	90,625.22	0.00	71,987.00	18,638.22	20.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,521.00	90,625.22	0.00	71,987.00	18,638.22	20.6%
TOTAL, EXPENDITURES			2,150,565.00	2,593,819.81	1,097,202.55	2,546,197.82	47,621.99	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	1,638,464.00	2,157,969.00	(240.00)	2,078,171.00	(79,798.00)	-3.7%
Contributions from Restricted Revenues		8990	(84,500.00)	(84,500.00)	0.00	(84,500.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,553,964.00	2,073,469.00	(240.00)	1,993,671.00	(79,798.00)	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,553,964.00	2,073,469.00	(240.00)	1,993,671.00	79,798.00	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,608,119.00	10,624,373.00	6,792,651.07	10,523,967.00	(100,406.00)	-0.9%
2) Federal Revenue		8100-8299	633,570.00	687,126.13	302,893.95	721,154.94	34,028.81	5.0%
3) Other State Revenue		8300-8599	380,524.00	518,260.95	205,147.83	529,117.95	10,857.00	2.1%
4) Other Local Revenue		8600-8799	364,338.00	471,236.96	69,939.91	698,421.96	227,185.00	48.2%
5) TOTAL, REVENUES			11,986,551.00	12,300,997.04	7,370,632.76	12,472,661.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,834,109.00	5,849,837.04	3,143,277.23	5,852,127.04	(2,290.00)	0.0%
2) Classified Salaries		2000-2999	1,431,840.00	1,491,815.00	815,416.81	1,507,438.00	(15,623.00)	-1.0%
3) Employee Benefits		3000-3999	1,937,824.00	1,975,930.73	984,168.00	1,977,449.41	(1,518.68)	-0.1%
4) Books and Supplies		4000-4999	361,692.00	646,926.20	221,408.50	655,368.31	(8,442.11)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	955,973.00	1,216,973.95	501,824.83	1,145,311.80	71,662.15	5.9%
6) Capital Outlay		6000-6999	60,000.00	70,000.00	53,025.76	1,071,143.55	(1,001,143.55)	-1430.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	986,480.00	986,480.00	506,014.00	1,012,921.00	(26,441.00)	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(35,837.00)	(35,837.00)	0.00	(35,837.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			11,532,081.00	12,202,125.92	6,225,135.13	13,185,922.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			454,470.00	98,871.12	1,145,497.63	(713,260.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,018.00	1,018.00	0.00	1,018.00	0.00	0.0%
b) Transfers Out		7600-7629	74,647.00	74,647.00	0.00	80,837.00	(6,190.00)	-8.3%
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			(73,629.00)	(73,629.00)	0.00	(79,819.00)		

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)			380,841.00	25,242.12	1,145,497.63	(793,079.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	4,831,737.22	4,831,737.22	4,831,737.22	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)				4,831,737.22	4,831,737.22	4,831,737.22		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				4,831,737.22	4,831,737.22	4,831,737.22		
2) Ending Balance, June 30 (E + F1e)				5,212,578.22	4,856,979.34	4,038,657.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	4,275.00	4,275.00	4,275.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	2,500.00	2,500.00	2,500.00		
b) Restricted			9740	1,626,940.38	1,827,887.97	1,824,213.96		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	276,546.66	276,546.66	276,546.66		
d) Assigned								
Other Assignments			9780	1,677,527.35	1,411,610.35	858,215.35		
Former IMFRP			0000	9780	176,000.00			
Est Vac Accrual			0000	9780	95,000.00			
15-16 Opportunity			0000	9780	260,000.00			
16-17 Opportunity			0000	9780	265,000.00			
15-16 ROP			0000	9780	250,000.00			
16-17 ROP			0000	9780	255,000.00			
Cahsee Carryover			0000	9780	11,775.00			
WUTA PAR Est			0000	9780	14,837.00			
Federal Program Encroachment			0000	9780	300,000.00			
Pr Yr Carryover			1100	9780	49,915.35			
HVAC/ROOFING PROJECT NET CASH REQUIRED				9780	553,395.00			
Compensated Absences			0000	9780	91,406.00			
15/16 - 16/17 Opportunity Program			0000	9780	316,894.00			
15-16 - 16-17 Federal Program Encroachment			0000	9780	300,000.00			
Common Core Math Adoption			0000	9780	100,000.00			
Pr Yr Carryover			1100	9780	49,915.35			
Compensated Absences			0000	9780		91,406.00		
Opportunity			0000	9780		316,894.00		
Federal Program Encroachment			0000	9780		300,000.00		
Common Core Math Adoption			0000	9780		100,000.00		
Pr Yr Carryover			1100	9780		49,915.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	859,173.00	859,173.00	859,173.00		
Unassigned/Unappropriated Amount			9790	765,615.83	474,986.36	213,733.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	6,069,788.00	5,733,761.00	3,906,052.00	5,847,447.00	113,686.00	2.0%
Education Protection Account State Aid - Current Year		8012	1,381,538.00	1,660,152.00	834,175.00	1,657,344.00	(2,808.00)	-0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	46,280.00	46,280.00	22,510.89	46,280.00	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	3,382,734.00	3,382,734.00	1,951,212.99	3,164,472.00	(218,262.00)	-6.5%
Unsecured Roll Taxes		8042	178,279.00	178,279.00	185,257.28	185,257.00	6,978.00	3.9%
Prior Years' Taxes		8043	0.00	164,110.00	161,876.30	164,110.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	25,664.11	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,058,619.00	11,165,316.00	7,086,748.57	11,064,910.00	(100,406.00)	-0.9%
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	(450,500.00)	(540,943.00)	(294,097.50)	(540,943.00)	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			10,608,119.00	10,624,373.00	6,792,651.07	10,523,967.00	(100,406.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	21,000.00	21,000.00	24,815.81	24,815.81	3,815.81	18.2%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	434,000.00	434,000.00	204,792.42	434,000.00	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	105,250.00	135,420.41	7,304.00	140,801.41	5,381.00	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	29,520.00	52,905.72	28,019.72	52,905.72	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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	32,000.00	32,000.00	13,218.00	32,000.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	24,744.00	24,832.00	24,832.00	New
TOTAL, FEDERAL REVENUE			633,570.00	687,126.13	302,893.95	721,154.94	34,028.81	5.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,000.00	141,889.00	133,125.00	133,125.00	(8,764.00)	-6.2%
Lottery - Unrestricted and Instructional Materials		8560	222,000.00	222,000.00	58,735.72	222,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	91,691.00	91,691.00	0.00	111,312.00	19,621.00	21.4%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	16,833.00	62,680.95	13,287.11	62,680.95	0.00	0.0%
TOTAL, OTHER STATE REVENUE			380,524.00	518,260.95	205,147.83	529,117.95	10,857.00	2.1%

2014-15 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	43,188.00	43,188.00	19,969.25	43,188.00	0.00	0.0%
Interest		8660	10,900.00	10,900.00	4,507.84	10,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	62,000.00	128,250.00	10,366.25	131,935.00	3,685.00	2.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,000.00	7,000.00	4,050.00	7,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	37,250.00	66,156.96	31,046.57	289,656.96	223,500.00	337.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	204,000.00	215,742.00	0.00	215,742.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			364,338.00	471,236.96	69,939.91	698,421.96	227,185.00	48.2%
TOTAL, REVENUES			11,986,551.00	12,300,997.04	7,370,632.76	12,472,661.85	171,664.81	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,680,994.00	4,707,422.04	2,495,575.11	4,709,712.04	(2,290.00)	0.0%
Certificated Pupil Support Salaries		1200	378,525.00	367,825.00	200,578.68	367,825.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	671,990.00	671,990.00	387,278.13	671,990.00	0.00	0.0%
Other Certificated Salaries		1900	102,600.00	102,600.00	59,845.31	102,600.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,834,109.00	5,849,837.04	3,143,277.23	5,852,127.04	(2,290.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	94,095.00	104,595.00	55,049.89	120,870.00	(16,275.00)	-15.6%
Classified Support Salaries		2200	527,745.00	551,080.00	312,639.10	558,650.00	(7,570.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	117,000.00	117,000.00	68,240.69	117,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	546,665.00	562,860.00	310,164.79	554,638.00	8,222.00	1.5%
Other Classified Salaries		2900	146,335.00	156,280.00	69,322.34	156,280.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,431,840.00	1,491,815.00	815,416.81	1,507,438.00	(15,623.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	555,158.00	557,751.84	277,314.96	558,951.84	(1,200.00)	-0.2%
PERS		3201-3202	138,230.00	142,033.00	87,021.30	148,533.00	(6,500.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	187,445.00	190,359.64	94,965.62	188,952.64	1,407.00	0.7%
Health and Welfare Benefits		3401-3402	299,419.00	320,044.00	143,161.55	316,097.00	3,947.00	1.2%
Unemployment Insurance		3501-3502	4,898.00	5,657.30	2,029.35	5,640.30	17.00	0.3%
Workers' Compensation		3601-3602	187,514.00	190,535.93	100,641.30	190,239.61	296.32	0.2%
OPEB, Allocated		3701-3702	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	501,560.00	505,949.02	277,233.92	505,435.02	514.00	0.1%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	1,800.00	3,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,937,824.00	1,975,930.73	984,168.00	1,977,449.41	(1,518.68)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,120.00	39,004.72	14,862.67	39,004.72	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	9,836.75	2,108.20	9,836.75	0.00	0.0%
Materials and Supplies		4300	293,072.00	511,512.59	155,425.51	520,781.79	(9,269.20)	-1.8%
Noncapitalized Equipment		4400	26,500.00	86,572.14	49,012.12	85,745.05	827.09	1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			361,692.00	646,926.20	221,408.50	655,368.31	(8,442.11)	-1.3%
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	24,450.00	73,095.01	39,788.68	85,296.70	(12,201.69)	-16.7%
Dues and Memberships		5300	12,085.00	12,225.00	10,948.95	12,225.00	0.00	0.0%
Insurance		5400-5450	152,719.00	152,719.00	112,458.59	152,719.00	0.00	0.0%
Operations and Housekeeping Services		5500	164,530.00	164,530.00	75,681.50	186,030.00	(21,500.00)	-13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,625.00	157,610.00	66,210.00	156,630.00	978.33	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	385,467.00	533,638.47	126,423.42	429,227.96	104,410.51	19.6%
Communications		5900	73,097.00	123,153.00	70,313.61	123,178.00	(25.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			955,973.00	1,216,973.95	501,824.83	1,145,311.80	71,662.15	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	220,000.00	(220,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	70,000.00	53,025.76	70,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	781,143.55	(781,143.55)	New
TOTAL, CAPITAL OUTLAY			60,000.00	70,000.00	53,025.76	1,071,143.55	(1,001,143.55)	-1430.2%
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	943,880.00	943,880.00	431,135.00	867,419.00	76,461.00	8.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	74,879.00	102,902.00	(102,902.00)	New
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	37,600.00	37,600.00	0.00	37,600.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			986,480.00	986,480.00	506,014.00	1,012,921.00	(26,441.00)	-2.7%
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	(35,837.00)	(35,837.00)	0.00	(35,837.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,837.00)	(35,837.00)	0.00	(35,837.00)	0.00	0.0%
TOTAL, EXPENDITURES			11,532,081.00	12,202,125.92	6,225,135.13	13,185,922.11	(983,796.19)	-8.1%

2014-15 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,018.00	1,018.00	0.00	1,018.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,018.00	1,018.00	0.00	1,018.00	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	74,647.00	74,647.00	0.00	80,837.00	(6,190.00)	-8.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,647.00	74,647.00	0.00	80,837.00	(6,190.00)	-8.3%
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)			(73,629.00)	(73,629.00)	0.00	(79,819.00)	6,190.00	8.4%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6300	Lottery: Instructional Materials	201,012.37
9010	Other Restricted Local	1,623,201.59
Total, Restricted Balance		<u>1,824,213.96</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	10,523,967.00	9.52%	11,525,627.00	3.36%	11,912,671.00
2. Federal Revenues	8100-8299	61,447.81	-46.62%	32,800.00	0.00%	32,800.00
3. Other State Revenues	8300-8599	329,958.00	52.29%	502,500.00	-48.90%	256,800.00
4. Other Local Revenues	8600-8799	669,628.64	-54.68%	303,500.00	-35.75%	195,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018.00	-100.00%	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	(1,993,671.00)	-36.63%	(1,263,370.85)	26.40%	(1,596,848.04)
6. Total (Sum lines A1 thru A5c)		9,592,348.45	15.73%	11,101,056.15	-2.71%	10,800,422.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,471,336.00		5,680,415.00
b. Step & Column Adjustment				47,379.00		41,590.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				161,700.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,471,336.00	3.82%	5,680,415.00	0.73%	5,722,005.00
2. Classified Salaries						
a. Base Salaries				1,233,330.00		1,257,680.00
b. Step & Column Adjustment				6,750.00		7,551.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,600.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,233,330.00	1.97%	1,257,680.00	0.60%	1,265,231.00
3. Employee Benefits	3000-3999	1,760,985.00	9.77%	1,933,115.00	6.54%	2,059,463.00
4. Books and Supplies	4000-4999	362,084.63	-24.05%	275,000.00	1.82%	280,000.00
5. Services and Other Operating Expenditures	5000-5999	911,938.66	10.00%	1,003,133.00	10.00%	1,103,446.30
6. Capital Outlay	6000-6999	862,372.00	-96.52%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	145,502.00	0.34%	146,000.00	164.73%	386,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(107,824.00)	-21.17%	(85,000.00)	-11.76%	(75,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,837.00	-1.04%	80,000.00	0.00%	80,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,720,561.29	-3.73%	10,320,343.00	5.15%	10,851,645.30
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,128,212.84)		780,713.15		(51,222.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,342,656.84		2,214,444.00		2,995,157.15
2. Ending Fund Balance (Sum lines C and D1)		2,214,444.00		2,995,157.15		2,943,934.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	276,546.66		276,546.66		276,546.66
d. Assigned	9780	858,215.35		858,215.35		858,215.35
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
2. Unassigned/Unappropriated	9790	213,733.99		994,447.14		943,224.80
f. Total Components of Ending Fund Balance		2,214,444.00		2,995,157.15		2,943,934.81
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
c. Unassigned/Unappropriated	9790	213,733.99		994,447.14		943,224.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,072,906.99		1,853,620.14		1,802,397.80

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
2015-16 Line A.3: Includes \$245,700 one time mandated cost reimbursement, 1365 ada X \$180.						
Line A4: Included GCOE Commitment to partially fund ROP in 15/16.						
Line B1d: 2.0 FTE for Opportunity / 1.0 FTE 5th Grade / Est. savings generated from 2.0 Retirements / Addl 4 Sections at WCHS.						
Line B2d: 2 - 3.9 Hr/Day Opp Aides / WHS Registrar reduced to 11 Mos. / WCHS Sec to Full Time / Savings generated by retirement at the DO.						
Line B3- Employee Benefits includes est incr in STRS: 15/16 \$111,191 * 16/17 \$112,302 PERS: 15/16 \$12,243 * 16/17 \$3,576						
Line B7 - In FY 16/17 represents QZAB loan payment including P&I.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	659,707.13	-11.93%	581,000.00	-2.58%	566,000.00
3. Other State Revenues	8300-8599	199,159.95	-40.15%	119,200.00	-13.96%	102,560.00
4. Other Local Revenues	8600-8799	28,793.32	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,993,671.00	-36.63%	1,263,370.85	26.40%	1,596,848.04
6. Total (Sum lines A1 thru A5c)		2,881,331.40	-31.85%	1,963,570.85	15.37%	2,265,408.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				380,791.04		387,265.04
b. Step & Column Adjustment				1,974.00		1,733.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,500.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	380,791.04	1.70%	387,265.04	0.45%	388,998.04
2. Classified Salaries						
a. Base Salaries				274,108.00		261,622.00
b. Step & Column Adjustment				4,514.00		5,459.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	274,108.00	-4.56%	261,622.00	2.09%	267,081.00
3. Employee Benefits	3000-3999	216,464.41	0.25%	217,000.00	0.46%	218,000.00
4. Books and Supplies	4000-4999	293,283.68	-36.92%	185,000.00	0.00%	185,000.00
5. Services and Other Operating Expenditures	5000-5999	233,373.14	-10.02%	210,000.00	0.00%	210,000.00
6. Capital Outlay	6000-6999	208,771.55	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	867,419.00	5.00%	910,790.00	5.00%	956,329.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	71,987.00	-37.49%	45,000.00	-11.11%	40,000.00
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)		2,546,197.82	-12.94%	2,216,677.04	2.20%	2,265,408.04
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		335,133.58		(253,106.19)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,489,080.38		1,824,213.96		1,571,107.77
2. Ending Fund Balance (Sum lines C and D1)		1,824,213.96		1,571,107.77		1,571,107.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,824,213.96		1,571,107.77		1,571,107.77
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned						
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)		1,824,213.96		1,571,107.77		1,571,107.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<p>Line B7 is Special Education. Reduction in EFB in 15/16 reflects Common Core \$ spent in 14-15. Capital Improvements in 14/15 are related to Prop 39. Other Adjustments include staffing changes related to retirements in Res 8150.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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. LCF/Revenue Limit Sources	8010-8099	10,523,967.00	9.52%	11,525,627.00	3.36%	11,912,671.00
2. Federal Revenues	8100-8299	721,154.94	-14.89%	613,800.00	-2.44%	598,800.00
3. Other State Revenues	8300-8599	529,117.95	17.50%	621,700.00	-42.20%	359,360.00
4. Other Local Revenues	8600-8799	698,421.96	-56.54%	303,500.00	-35.75%	195,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,473,679.85	4.74%	13,064,627.00	0.01%	13,065,831.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,852,127.04		6,067,680.04
b. Step & Column Adjustment				49,353.00		43,323.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				166,200.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,852,127.04	3.68%	6,067,680.04	0.71%	6,111,003.04
2. Classified Salaries						
a. Base Salaries				1,507,438.00		1,519,302.00
b. Step & Column Adjustment				11,264.00		13,010.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				600.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,507,438.00	0.79%	1,519,302.00	0.86%	1,532,312.00
3. Employee Benefits	3000-3999	1,977,449.41	8.73%	2,150,115.00	5.92%	2,277,463.00
4. Books and Supplies	4000-4999	655,368.31	-29.81%	460,000.00	1.09%	465,000.00
5. Services and Other Operating Expenditures	5000-5999	1,145,311.80	5.92%	1,213,133.00	8.27%	1,313,446.30
6. Capital Outlay	6000-6999	1,071,143.55	-97.20%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,012,921.00	4.33%	1,056,790.00	27.07%	1,342,829.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,837.00)	11.62%	(40,000.00)	-12.50%	(35,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,837.00	-1.04%	80,000.00	0.00%	80,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,266,759.11	-5.50%	12,537,020.04	4.63%	13,117,053.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(793,079.26)		527,606.96		(51,222.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,831,737.22		4,038,657.96		4,566,264.92
2. Ending Fund Balance (Sum lines C and D1)		4,038,657.96		4,566,264.92		4,515,042.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740	1,824,213.96		1,571,107.77		1,571,107.77
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	276,546.66		276,546.66		276,546.66
d. Assigned	9780	858,215.35		858,215.35		858,215.35
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
2. Unassigned/Unappropriated	9790	213,733.99		994,447.14		943,224.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,038,657.96		4,566,264.92		4,515,042.58

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	859,173.00		859,173.00		859,173.00
c. Unassigned/Unappropriated	9790	213,733.99		994,447.14		943,224.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,072,906.99		1,853,620.14		1,802,397.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.09%		14.79%		13.74%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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 A4, C1, and C2e; enter projections)						
		1,386.95		1,385.48		1,386.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,266,759.11		12,537,020.04		13,117,053.34
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)		13,266,759.11		12,537,020.04		13,117,053.34
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)		398,002.77		376,110.60		393,511.60
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)		398,002.77		376,110.60		393,511.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2014-15)	1,388.99	1,386.95	-0.1%	Met
1st Subsequent Year (2015-16)	1,357.21	1,385.48	2.1%	Not Met
2nd Subsequent Year (2016-17)	1,343.91	1,386.80	3.2%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

First Interim projections based upon historical information. Second interim based upon 14/15 P1, trends and includes county SDC students.

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 (2014-15)	1,411	1,436	1.8%	Met
1st Subsequent Year (2015-16)	1,397	1,424	1.9%	Met
2nd Subsequent Year (2016-17)	1,399	1,426	1.9%	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 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	1,433	1,506	95.2%
Second Prior Year (2012-13)	1,379	1,467	94.0%
First Prior Year (2013-14)	1,372	1,436	95.5%
	Historical Average Ratio:		94.9%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.4%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	1,387	1,436	96.6%	Not Met
1st Subsequent Year (2015-16)	1,385	1,424	97.3%	Not Met
2nd Subsequent Year (2016-17)	1,387	1,426	97.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Estimated P2 Funded ada includes county SDC students.

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 (2014-15)	11,165,316.00		
1st Subsequent Year (2015-16)	11,102,932.00	11,525,627.00	3.8%	Not Met
2nd Subsequent Year (2016-17)	11,518,951.00	11,912,671.00	3.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Second interim projections include information from January Governors budget proposal.

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 (2011-12)	7,144,655.30	8,323,731.79	85.8%
Second Prior Year (2012-13)	7,201,702.77	8,308,001.35	86.7%
First Prior Year (2013-14)	7,750,672.50	8,878,957.56	87.3%
	Historical Average Ratio:		86.6%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	8,465,651.00	10,639,724.29	79.6%	Not Met
1st Subsequent Year (2015-16)	8,871,210.00	10,240,343.00	86.6%	Met
2nd Subsequent Year (2016-17)	9,046,699.00	10,771,645.30	84.0%	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)

Ratio not met in current year due to one time facility improvement projects.

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 (2014-15)	687,126.13	721,154.94	5.0%	No
1st Subsequent Year (2015-16)	613,800.00	613,800.00	0.0%	No
2nd Subsequent Year (2016-17)	598,800.00	598,800.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	518,260.95	529,117.95	2.1%	No
1st Subsequent Year (2015-16)	364,000.00	621,700.00	70.8%	Yes
2nd Subsequent Year (2016-17)	345,360.00	359,360.00	4.1%	No

Explanation:
(required if Yes)

2015-16 projection includes one time mandated cost reimbursement at \$180/ada.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	471,236.96	698,421.96	48.2%	Yes
1st Subsequent Year (2015-16)	199,247.00	303,500.00	52.3%	Yes
2nd Subsequent Year (2016-17)	189,247.00	195,000.00	3.0%	No

Explanation:
(required if Yes)

2014-15 includes revenue from QZAB loan for facility projects. 2015-16 includes increase in ROP funding from GCOE.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	646,926.20	655,368.31	1.3%	No
1st Subsequent Year (2015-16)	455,576.45	460,000.00	1.0%	No
2nd Subsequent Year (2016-17)	469,105.00	465,000.00	-0.9%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	1,216,973.95	1,145,311.80	-5.9%	Yes
1st Subsequent Year (2015-16)	1,118,359.69	1,213,133.00	8.5%	Yes
2nd Subsequent Year (2016-17)	1,209,195.66	1,313,446.30	8.6%	Yes

Explanation:
(required if Yes)

Changes are attributed to a loss in E-rate funding in 15/16 and 16/17.

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 (2014-15)	1,676,624.04	1,948,694.85	16.2%	Not Met
1st Subsequent Year (2015-16)	1,177,047.00	1,539,000.00	30.8%	Not Met
2nd Subsequent Year (2016-17)	1,133,407.00	1,153,160.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	1,863,900.15	1,800,680.11	-3.4%	Met
1st Subsequent Year (2015-16)	1,573,936.14	1,673,133.00	6.3%	Not Met
2nd Subsequent Year (2016-17)	1,678,300.66	1,778,446.30	6.0%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

2015-16 projection includes one time mandated cost reimbursement at \$180/ada.

Explanation:

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

2014-15 includes revenue from QZAB loan for facility projects. 2015-16 includes increase in ROP funding from GCOE.

- 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 are attributed to a loss in E-rate funding in 15/16 and 16/17.

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 modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	116,067.28	362,334.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		356,004.00	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.1%	14.8%	13.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	4.9%	4.6%

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 (2014-15)	(1,128,212.84)	10,720,561.29	10.5%	Not Met
1st Subsequent Year (2015-16)	780,713.15	10,320,343.00	N/A	Met
2nd Subsequent Year (2016-17)	(51,222.34)	10,851,645.30	0.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2014-15 change in fund balance is directly related to facility repairs.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2014-15)		4,038,657.96	Met
1st Subsequent Year (2015-16)		4,566,264.92	Met
2nd Subsequent Year (2016-17)		4,515,042.58	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)		3,885,042.55	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:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,387	1,385	1,387
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): _____

Yes

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	13,266,759.11	12,537,020.04	13,117,053.34
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,266,759.11	12,537,020.04	13,117,053.34
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	398,002.77	376,110.60	393,511.60
6. Reserve Standard - by Amount (\$64,000 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)	398,002.77	376,110.60	393,511.60

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	859,173.00	859,173.00	859,173.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	213,733.99	994,447.14	943,224.80
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,072,906.99	1,853,620.14	1,802,397.80
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.09%	14.79%	13.74%
District's Reserve Standard (Section 10B, Line 7):	398,002.77	376,110.60	393,511.60
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?

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?

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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: