Woodville Union School District

BOARD TRANSMITTAL FORM

Date:	February	24, 2016		
Meeting Date:	March 14	, 2016		
То:	Board of	Trustees		
From:	Joanna F	ung, Interim Busi	iness Manage	er
Agenda Subject:	Second I	nterim Report		
Agenda Section:	Business		Agenda Ite	m #:
☐ Information O	nly			Consent
Reports		Discussion		Closed Session
Public Hearing	9	Proposal/Up	odate	Public Notice
Background/Summar	School the second to file must	ol districts have to chool year and ce ols Office about the e a positive certific be able to meet	o review thein ertify to Cour he district's f cation of our its financial our uent two fisc	ns 33129 and 42130, ir budget and projection for any Superintendent of Financial conditions. In order fiscal conditions, the district obligations for the current cal years. We have met the we certification.
Recommendation:	Appro	oval		
Fiscal Impact:	none			

ITEM 10.2

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G = General Ledger Data; S = Supplemental Data

i.e			Data Sup	plied For:	
Form	Description	2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund	1			
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund		7		
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
Al	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
CR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description Re	Object		Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A, REVENUES							
1) LCFF Sources	8010-809	99 4,230,701.00	4,470,380.00	2,438,637.57	4,478,334.00	7,954.00	0.2%
2) Federal Revenue	8100-829	0.00	2,850.00	5,543.19	5,544.00	2,694.00	94.5%
3) Other State Revenue	8300-859	155,690 00	323,329.00	250,765.39	323,329.00	0.00	0.0%
4) Other Local Revenue	8600-879	16,500.00	16,500.00	10,279.09	16,500.00	0.00	0.0%
5) TOTAL, REVENUES		4,402,891.00	4,813,059.00	2,705,225.24	4,823,707.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	99 1,952,450 00	1,952,450.00	1,157,455.89	1,952,450.00	0.00	0.0%
2) Classified Salaries	2000-299	454,899.00	466,399.00	267,057.92	466,399.00	0.00	0.0%
3) Employee Benefits	3000-399	1,066,468.00	1,066,468,00	572,000.06	1,066,468.00	0.00	0.0%
4) Books and Supplies	4000-499	319,500.00	347,500.00	221,670.72	347,750.00	(250.00)	-0.1%
5) Services and Other Operating Expenditures	5000-599	568,276.00	677,126.00	216,772.15	677,126.00	0.00	0.0%
6) Capital Outlay	6000-699	55,000.00	141,500.00	61,236.65	141,500.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		6,577.00	2,862.00	6,577.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 (43,750.00)	(42,050,00)	0,00	(50,994.00)	8,944.00	-21.3%
9) TOTAL, EXPENDITURES		4,392,843.00	4,615,970.00	2,499,055.39	4,607,276.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,048.00	197,089.00	206,169.85	216,431.00		
D. OTHER FINANCING SOURCES/USES		1					
Interfund Transfers a) Transfers In	8900-89	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 : 0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-89	79 0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	99 0.00	0.00	0,00	0.00	0.00	0.0%
3) Contributions	8980-899	99 (220,319.00)	(233,624.00)	0,00	(233,624.00)	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	S	(220,319.00)	(233,624.00)	0.00	(233,624.00)		

4) TOTAL, OTHER FINANCING SOURCES/USES

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date :	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(210,271.00)	(36,535.00)	206,169.85	(17,193.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	1,187,612.31	1,187,612.31		1,187,612.31	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)			1,187,612.31	1,187,612.31		1,187,612.31	i	
d) Other Restatements		9795	20,909.00	20,909.00		20,909.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,208,521.31	1,208,521.31		1,208,521.31		
2) Ending Balance, June 30 (E + F1e)			998,250.31	1,171,986.31		1,191,328.31		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0,00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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	998,250.31	1,171,986.31		1,191,328.31		

Coding.	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)
Description LCFF SOURCES	Resource Codes	Codes		12/				
Principal Apportionment State Aid - Current Year		8011	3,511,270.00	3,735,883.00	2,031,040.55	3,694,713.00	(41,170.00)	-1,1%
Education Protection Account State Aid	d - Current Year	8012	543,676.00	543,676.00	296,868.00	592,800.00	49,124.00	9.0%
State Aid - Prior Years		8019	0,00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions					(a) 22		202	
Homeowners' Exemptions		8021	0.00	0.00	1,039.60	0.00	0.00	0.09
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		8041	175,755.00	190,821,00	108,767.54	190,821.00	0.00	0.0%
Secured Roll Taxes		8042	0.00	0.00	10,534.80	0.00	0.00	0.0%
Unsecured Roll Taxes		8043	0.00	0.00	155.48	0.00	0.00	0.0%
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		0011						
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	(13,730,40)	0.00	0.00	0.09
Community Redevelopment Funds			Ī		0.000.00	0.00	0.00	0.09
(SB 617/699/1992)		8047	0.00	0.00	3,962.00	0.00	0.00	0.07
Penalties and Interest from		8048	0.00	0.00	0.00	0.00	0.00	0.09
Delinquent Taxes Miscellaneous Funds (EC 41604)		00.0						
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes		8082	0.00	0.00	0,00	0.00	0.00	0.0%
Less: Non-LCFF				0.00	0.00	0.00	0.00	0.09
(50%) Adjustment		8089	0,00	0.00	0.00	0.00	4 5 0/5	0.07
Subtotal, LCFF Sources			4,230,701.00	4,470,380.00	2,438,637.57	4,478,334,00	7,954.00	0.29
LOFE Transfers								
LCFF Transfers			1					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
All Other LCFF				0.00	0.00	0.00	0.00	0.09
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of	Properly Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.09
Properly Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior	Years	8099	0.00	4,470,380.00	2,438,637.57	4,478,334 00	7,954.00	0.29
TOTAL, LCFF SOURCES			4,230,701.00	4,470,000.00	2,400,001.01	1,110,000 /100	.,,,	10000
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0,00	0.09
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		927-076
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.09
Wildlife Reserve Funds		8280	0.00	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	2,850.00	2,850.00	2,850.00	0.00	0.09
Pass-Through Revenues from Federal S	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		11:0000000				

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)
Description	Tresource oddes			,				
NCLB: Title III, Immigration Education Program	4201	8290					1	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools								
Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026- 3199, 4036-4126,				-			
Other No Child Left Behind	5510	8290						
Vocational and Applied Technology Education	3500-3699	8290					į	
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	2,693.19	2,694.00	2,694.00	New
TOTAL, FEDERAL REVENUE			0,00	2,850.00	5,543.19	5,544.00	2,694.00	94.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	93,530.00	261,169.00	225,391.00	261,169.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia	Is	8560	60,160.00	60,160.00	23,081.98	60,160.00	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	l i					
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1			1		
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards								
Implementation	7405	8590						
All Other State Revenue	All Other	8590	2,000,00	2,000.00	2,292.41	2,000.00	0.00	
TOTAL, OTHER STATE REVENUE			155,690.00	323,329.00	250,765.39	323,329.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes			m =					
Other Restricted Levies				0.00	0,00	0.00	1	
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.
Other		8622	0.00	0.00	0.00	0.00	0,00	0.
Community Redevelopment Funds			27.001100					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent No	n-LCFF				0.00	0.00		
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,
		8632	0.00	0.00	0.00	0.00	0.00	0
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8639	0.00	0.00	0.00	0.00	0,00	0
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8660	15,000.00	15,000.00	7,011.90	15,000.00	0.00	0
Interest Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	(2,764.35)	0.00	0.00	0
	II Wivestillerits	ÇOOZ	THE VE					
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0,00	0.00	0
Other Local Revenue					,			
Plus: Misc Funds Non-LCFF (50%) Adjust	ment	8691	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Sour	ces	8697	0.00	0.00	0.00	0,00		
All Other Local Revenue		8699	1,500.00	1,500.00	6,031.54	1,500.00	0.00	0
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0
Transfers Of Apportionments								
Special Education SELPA Transfers	6500	8791						
From Districts or Charter Schools	6500	8792				1.0		
From County Offices	6500	8793						
From JPAs	0500	0,55						
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
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0,00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			16,500.00	16,500.00	10,279.09	16,500.00	0,00	0
ō.			4,402,891.00	4,813,059.00	2,705,225.24	4,823,707.00	10,648.00	0

Percription Resource Code:	Object s Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Code: Certificated Teachers' Salaries	1100	1,745,670.00	1,745,670.00	1,039,178.64	1,745,670.00	0.00	0.0%
	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries	1300	206,780.00	206,780.00	118,277.25	206,780.00	0.00	0.0%
	1900	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1300	1,952,450.00	1,952,450.00	1,157,455.89	1,952,450.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,552,455.55	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
CLASSIFIED SALARIES				2			
Classified Instructional Salaries	2100	20,952.00	20,952.00	7,751.84	20,952.00	0.00	0.0%
Classified Support Salaries	2200	110,195.00	121,695.00	89,704,74	121,695.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	109,946.00	109,946.00	45,260.15	109,946.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	201,656.00	201,656.00	117,809.31	201,656.00	0.00	0.0%
Other Classified Salaries	2900	12,150.00	12,150.00	6,531.88	12,150.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		454,899.00	466,399.00	267,057.92	466,399.00	0.00	0.0%
EMPLOYEE BENEFITS					1		
STRS	3101-3102	211,261.00	213,509.00	127,422.66	213,509.00	0.00	0.0%
PERS	3201-3202	45,205,00	42,722.00	22,286.08	42,722.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	58,464.00	58,464.00	33,843.27	58,464.00	0.00	0,0%
Health and Welfare Benefits	3401-3402	546,633.00	546,633,00	280,452,55	546,633.00	0.00	0.0%
Unemployment Insurance	3501-3502	1,182.00	1,182.00	1,245.73	1,182.00	0.00	0.0%
Workers' Compensation	3601-3602	71,158.00	71,158.00	36,300.10	71,158.00	0.00	0.0%
OPEB, Allocated	3701-3702	102,877.00	102,273.00	55,350.69	102,273.00	0.00	0.0%
OPEB, Active Employees	3751-3752	29,688.00	30,527.00	15,098.98	30,527.00	0,00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,066,468.00	1,066,468.00	572,000.06	1,066,468.00	0.00	0.0%
BOOKS AND SUPPLIES							
		50,000,00	50,000.00	42,527.29	50,000.00	0.00	0.0%
Approved Textbooks and Core Curricula Materials	4100	50,000.00	0.00		0.00	0.00	0.0%
Books and Other Reference Materials	4200	0,00	251,750.00		252,000.00	(250.00)	
Materials and Supplies	4300	223,750.00			45,750.00	0.00	
Noncapitalized Equipment	4400	45,750.00	45,750.00	0.00	0.00	0.00	0.0%
Food	4700	0.00		221,670.72		(250.00)	
TOTAL, BOOKS AND SUPPLIES		319,500.00	347,500.00	221,019.12	3111,193,00	(200.007)	
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	
Travel and Conferences	5200	24,500.00	24,500.00	13,525.37	24,500.00	0.00	
Dues and Memberships	5300	3,700.00	6,700.00	3,920.25	6,700.00	0.00	
Insurance	5400-5450	25,000.00	25,000.00	20,922.00	25,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	140,500,00	140,500.00	67,485.89	140,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	78,031.00	. 88,031.00	28,987.58	88,031.00	0.00	0.0%
Transfers of Direct Costs	5710	(21,250.00)	(21,250.00)	(5,780.48)	(21,250.00)	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	296,795.00	382,645.00	72,892.94	382,645.00	0.00	0.0%
Communications	5900	21,000.00	31,000.00	14,818.60	31,000.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		568,276.00	677,126.00	216,772.15	677,126.00	0,00	0.0%

Description Re	source 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)
APITAL OUTLAY	Cal Posted Ing.		7000	1			1	
EAPTIAL OUTLAT								
Land		6100	0.00	0,00	0.00	0.00	0.00	0.0%
Land Improvements		6170	45,000.00	61,500,00	36,368.50	61,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Books and Media for New School Libraries					0.50	0.00	0.00	0.0%
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 24,868.15	40,000.00	0.00	0.0%
Equipment Replacement		6500	0,00	40,000.00	61,236.65	141,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	141,500.00	61,236.63	141,500,00	0.00	0.07
THER OUTGO (excluding Transfers of Indirect C	Costs)	I				4		
Tuition Tuition for Instruction Under Interdistrict								
Atlendance 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	0.09
Payments to County Offices		7142	20,000.00	6,577.00	2,862.00	6,577.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0.09
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs Special Education SELPA Transfers of Apportionr	nents	1210						Í
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222	-					
To JPAs	6500	7223			E			
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223			- 4			
Other Transfers of Apportionments	All Other	7221-7223	0,00	0.00	0.00	0,00	0.00	
All Other Transfers		7281-7283	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	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0,00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Ir	ndirect Costs)		20,000 00	6,577.00	2,862.00	6,577.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COS								
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10		(00.004.00)	E44.00	0.4
Transfers of Indirect Costs		7310	(27,250.00	feli				-2.1 ⁴ -50.9
Transfers of Indirect Costs - Interfund		7350	(16,500.00	·	1	(24,900.00)		
TOTAL, OTHER OUTGO - TRANSFERS OF INDIF	RECT COSTS		(43,750.00	(42,050.00)	0.00	(50,994.00)	8,944.00	-21.3
TOTAL, EXPENDITURES			4,392,843.00	4,615,970.00	2,499,055.39	4,607,276.00	8,694.00	0.29

2 consisting	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
escription NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0,00	0,00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0,00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/					0.00	0.00	0.00	0.09/
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%
THER SOURCES/USES						ļ		
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds			1	8		1		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			1	1		1		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds			i i	1	4			i
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	0.09
USES			i i					Ī
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%
ONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(220,319.00	(233,624.00)	0.00	(233,624.00)	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	1000000	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(220,319.00		10000	(233,624.00)	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	3		(220,319.00	(233,624.00	0.00	(233,624.00)	0.00	0.09

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Description	Objec Resource Codes Code		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				
7.112.2					-	'	10000
1) LCFF Sources	8010-80	0.0	00.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-83	299 723,075	00 803,504.68	261,153,26	803,504.68	0.00	0.0%
3) Other State Revenue	8300-8	165,980	00 440,526.00	226,348.03	440,526.00	0.00	0.0%
4) Other Local Revenue	8600-8	799 173,553	00 201,650.53	39,250.87	201,650.53	0.00	0.0%
5) TOTAL, REVENUES		1,062,608.	00 1,445,681.21	526,752.16	1,445,681.21		
B. EXPENDITURES					Î		
Certificated Salaries	1000-1	999 : 287,400.	00 268,429.00	154,350.75	268,429.00	0.00	0.0%
Classified Salaries	2000-2	289,580	00 374,861.00	154,528.78	374,861.00	0.00	0.0%
Employee Benefits	3000-3	999 228,908.	243,661,00	110,349.51	243,661.00	0.00	0.0%
4) Books and Supplies	4000-4	999 87,352	00 123,587.53	68,998.36	123,837.53	(250.00)	-0.2%
Services and Other Operating Expenditures	5000-5	999 515,933.	23 699,607.10	192,367.83	699,607.10	0.00	0.0%
6) Capital Outlay	6000-6	999 0.	00 214,516.00	193,064.40	214,516.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	t 7100-7	1	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 27,250	00 26,094.00	0.00	26,094.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,436,423	23 1,950,755.63	873,659.63	1,951,005.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	(373,815	23) (505,074.42) (346,907.47)	(505,324.42)		
D. OTHER FINANCING SOURCES/USES					ll.		
1) Interfund Transfers a) Transfers In	8900-8	929 0	.00 0.00	0.00	0,00	0.00	0.0%
b) Transfers Out	7600-7	629 1 0	00 0,00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8	979 0	0.00	0.00	0.00	0,00	0.0%
b) Uses	7630-7	699 0	0.00		0.00	0.00	0.0%
3) Contributions	8980-8	999 ; 220,319	00 233,624.00	0.00	233,624.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/L	JSES	220,319	.00 233,624.00	0.00	233,624.00	L	L

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Description Resc	urce 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)			(153,496.23)	(271,450.42)	(346,907.47)	(271,700.42)				
F. FUND BALANCE, RESERVES										
Beginning Fund Balance a) As of July 1 - Unaudited		9791	440,652.71	440,652.71		440,652.71	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)			440,652.71	440,652.71		440,652.71				
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09		
e) Adjusted Beginning Balance (F1c + F1d)			440,652.71	440,652.71		440,652.71				
2) Ending Balance, June 30 (E + F1e)			287,156.48	169,202.29		168,952.29				
Components of Ending Fund Balance a) Nonspendable			>			0.00				
Revolving Cash		9711	0.00	0.00		The state of the s				
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	287,156.48	169,202.29		168,952.29				
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00				
Other Commitments d) Assigned		9760	0.00	0.00		0.00				
Other Assignments		9780	0.00	0.00		0,00				
e) Unassigned/Unappropriated						- 3				
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00				
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00				

Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Codes LCFF SOURCES	0000	V.V	- Al - Al	- A - 42			
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	8021	0.00	0.00	0.00	0.00		
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	0025						
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	1	
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)	8081	0.00	0.00	0.00	0.00		
Royalties and Bonuses	8082	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes 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				-1		
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							
	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations	8181	70,332.00)	0.00	70,332.00	0.00	0.0%
Special Education Entitlement	8182	0.00			0.00	0.00	0.0%
Special Education Discretionary Grants	8220	0.00	0.00	0.00	0,00	0.00	0.0%
Child Nutrition Programs	8260	0.00	0.00	0.00	0.00		
Forest Reserve Funds	8270	0.00	MASSA.	0.00	0.00		
Flood Control Funds	8280	0.00		0.00	0.00		
Wildlife Reserve Funds	8281	0.00		0.00	0.00	0.00	0.0%
FEMA 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	0.0%
NCLB: Title I, Part A, Basic Grants	8290	389,221.00		158,038.09	453,897.09	0.00	0.0%
Low-Income and Neglected 3010	0290	503,221.00	100,007,00	1			
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	62,161.00	61,631.00	61,491.00	61,631.00	0.00	0.0%

	December Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes		(4)	, , , , , , , , , , , , , , , , , , ,			
NCLB: Title III, Immigration Education Program	4201	8290	3,185,00	2,198.00	(783,00)	2,198.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	41,126 00	31,731.00	7,516.00	31,731.00	0,00	0.0%
NCLB: Title V, Part B, Public Charter Schools					0.00	0.00	0,00	0.0%
Grant Program (PCSGP)	4610 3011-3020, 3026-	8290	0.00	0.00	0.00 }	0,00	0,00	0,070
Other No Child Left Behind	3199, 4036-4126, 5510	8290	157,050.00	183,715.59	34,891.17	183,715.59	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	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	7.11 0.1101		723,075.00	803,504.68	261,153.26	803,504.68	0.00	0.0%
TOTAL, FEDERAL REVENUE			1					
OTHER STATE REVENUE								
Other State Apportionments			1			į		
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00 ;	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.09
Lottery - Unrestricted and Instructional Materia		8560	15,980,00	15,980.00	1,054.03	15,980.00	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	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	150,000.00	150,000.00	82,500.00	150,000.00	0.00	0.09
	6030	8590	0.00		0.00	0.00	0.00	0.09
Charter School Facility Grant	6650, 6690	8590	0.00		0.00	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6230	8590	0.00	5	115,224.00	240,083.00	0.00	0.09
California Clean Energy Jobs Act	7370	8590	0.00		0.00	0.00	0.00	0.09
Specialized Secondary		8590	0.00		0.00	0.00	0.00	
American Indian Early Childhood Education	7210	8590	0.00		0.00	0.00	0.00	
Quality Education Investment Act	7400	0390	5.00	1				
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	1000 0	27,570.00	34,463,00	0.00	0.0
TOTAL, OTHER STATE REVENUE	5	-	165,980 00		226,348.03	440,526.00	0.00	0.0

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escription	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)
THER LOCAL REVENUE						1		
THER EGGAL REPURS					1)	1		
Other Local Revenue County and District Taxes						197		
Other Restricted Levies		8615	0,00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8617	0.00	0.00	0.00 ;	0.00	0.00	0.0
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		90.19	0.00					
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds						1		Į.
Not Subject to LCFF Deduction		8625	0.00	0.00	824.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non	-LCFF			0.00	0.00	0.00	0.00	0.
Taxes		8629	0.00	0.00	0.00			
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8650	0.00	100000	0.00	0.00	0.00	0
Leases and Rentals		8660	0.00	0.00	0.00	0,00	0.00	0
Interest	Flougatmonta	8662	0.00	0.00	0.00	0.00	0.00	
Net Increase (Decrease) in the Fair Value of	invesiments	0002	1					
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	1:	
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	C
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	C
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0,00	C
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	C
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustr	me	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	0.00	28,097.53	0.00	28,097.53	0.00	C
		8710	0.00	0.00	0.00	0.00	0.00	C
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	C
All Other Transfers In Transfers Of Apportionments								
Special Education SELPA Transfers				0.00	0.00	0.00	0.00	
From Districts or Charter Schools	6500	8791	0.00		0.00 38,426.87	173,553.00	0.00	
From County Offices	6500	8792	173,553.00	17075202	0.00	0.00	0.00	
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	
ROC/P Transfers	6360	8791	0.00	0.00	0.00	0.00	0,00	
From Districts or Charter Schools	6360	8792	0.00		0.00	0.00	0.00	C
From County Offices	6360	8793	0.00	100000	0.00	0.00	0.00	C
From JPAs	6360	0733	0,00					
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	C
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	C
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	C
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			173,553.00		39,250.87	201,650.53	0.00	0
			***		10			

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)
escription	Codes						
ERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	227,119.00	264 589 00	154,350.75	264,589.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	60,281,00	0.00	0.00	0.00	0.00 ,	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900	0,00	3,840,00	0.00	3,840.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		287,400.00	268,429.00	154,350.75	268,429,00	0.00	0.0%
LASSIFIED SALARIES							
				04.457.05	244,911.00	0.00 :	0.0%
Classified Instructional Salaries	2100	162,424.00	244,911.00	94,157.25	86,161.00	0.00	0.0%
Classified Support Salaries	2200	86,161.00	86,161.00	36,456,03		0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0,00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	40,995.00	40,995.00	23,915.50	40,995.00		0.0%
Other Classified Salaries	2900	0.00		0.00	2,794.00	0.00	
TOTAL, CLASSIFIED SALARIES		289,580.00	374,861.00	154,528.78	374,861.00	0.00	0.0%
MPLOYEE BENEFITS							
		20 227 00	28,802.00	16,522.08	28,802.00	0.00	0.0%
STRS	3101-3102	30,837.00	The second contract of	17,771.31	44,415.00	0.00	0.09
PERS	3201-3202	34,307.00	1	P 222222221	32,999.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	26,321.00			89,718.00	0.00	0.09
Health and Welfare Benefits	3401-3402	89,718.00		153.72	323.00	0.00	0.09
Unemployment Insurance	3501-3502	288,00			17,276.00	0.00	0.09
Workers' Compensation	3601-3602	17,310.00			25,166.00	0.00	0.0
OPEB, Allocated	3701-3702	25,166.00		!	4,962.00	0.00	0.0
OPEB, Active Employees	3751-3752	4,961,00	1		0.00	0.00	
Other Employee Benefits	3901-3902	0.00			243,661.00	0.00	
TOTAL, EMPLOYEE BENEFITS		228,908.00	243,661,00	110,349.51	243,001.00	0.00	0.0
BOOKS AND SUPPLIES			14	1			
Our deadle Metariale	4100	0.00	16.500.00	16,257.04	16,500.00	0.00	0.0
Approved Textbooks and Core Curricula Materials	4200	0,00	1		0.00	0.00	0.0
Books and Other Reference Materials	4300	87,352.00			100,340.09	(250.00)	-0.2
Materials and Supplies	4400	0,00	•		6,997.44	0.00	0.0
Noncapitalized Equipment	4700	0.00			0.00	0.00	0.0
Food	4700	87,352,00			123,837.53	(250.00)	-0.2
TOTAL, BOOKS AND SUPPLIES		67,002,00		1			İ
SERVICES AND OTHER OPERATING EXPENDITURES					052,000.53	0.00	0.0
Subagreements for Services	5100	225,000.00		*******			
Travel and Conferences	5200	14,500.00			1	0.00	T vocas
Dues and Memberships	5300	0,00					
Insurance	5400-5450	0.00		14		0.00	1000
Operations and Housekeeping Services	5500	0.00					
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	45,000.00	6				1
Transfers of Direct Costs	5710	21,250.00			1991		01
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and		040 400 0	264.067.50	45,783.16	364,067.58	0.00	0.0
Operating Expenditures	5800	210,183.23	1				W 200
Communications	5900	0.00	0.00	, 5,00	3.00		3
TOTAL, SERVICES AND OTHER				Ti-	699,607.10	0.00	0.0

escription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
APITAL OUTLAY						ì		
***				0.00	0.00	0.00	0.00	0.0
Land		6100	0,00	0.00		0.00	0.00	0.0
and Improvements		6170	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	
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
quipment		6400	0.00	0,00	0.00	0.00	0.00	0.
quipment Replacement		6500	0.00	214,516,00	193,064.40	214,516.00	0.00	0.
OTAL, CAPITAL OUTLAY	500		0.00	214,516.00	193,064.40	214,516.00	0.00	0,
THER OUTGO (excluding Transfers of Indirec	ct Costs)							
uition Tuition for Instruction Under Interdistrict								925
Attendance Agreements		7110	0.00	0,00	0.00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	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
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	C
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0
To County Offices		7212	0.00	0,00	0.00	0.00	0.00	C
To JPAs		7213	0.00	0,00	0,00	0.00	0.00	0
Special Education SELPA Transfers of Apportion	onments			200	0.00	0.00	0.00	0
To Districts or Charter Schools	6500	7221	0.00		0.00	0.00	0.00	0
To County Offices	6500	7222	0.00	17		0.00	0.00	C
To JPAs	6500	7223	0.00	0,00	0,00		0.00	
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	C
To County Offices	6360	7222	0,00	0.00	0.00	0.00	0.00	i 5
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0,00	C
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0,00	
All Other Transfers Out to All Others		7299	0.00	0,00	0.00	0.00	0.00	ei C
Debt Service		7420	0.00	0.00	0.00	0.00	0.00	c
Debt Service - Interest		7438	0.00				0.00	
Other Debt Service - Principal	(7439	0.00		1. 2	0.00	0.00	(
OTAL, OTHER OUTGO (excluding Transfers o			0.00					
THER OUTGO - TRANSFERS OF INDIRECT C	.0313							
Transfers of Indirect Costs		7310	27,250.00	26,094.00	0.00	26,094.00	0.00	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INI	DIRECT COSTS		27,250.00	26,094.00	0.00	26,094.00	0.00	0
OTAL, EXPENDITURES			1,436,423.23	1,950,755.63	873,659.63	1,951,005.63	(250.00)) 0

	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)
Description	Resource Codes	Codes	1	N=/-	/	1		
INTERFUND TRANSFERS			1			4		
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								
INTERIORS TORIO								D. 004
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							1 =	
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-				1		0.00	0.00	0.0%
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		0000						
Long-Term Debt Proceeds Proceeds from Certificates				0.00	0.00	0.00	0.00	0.0%
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	0.09
Proceeds from Lease Revenue Bonds		8973 8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		0979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES								
USES					1			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0,00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
		8980	220,319.00	233,624.00	0.00	233,624.00	0.00	0.09
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		0000	220,319.00	000000000	0.00	233,624.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS								
TOTAL, OTHER FINANCING SOURCES/USES	3		220,319.00	233,624.00	0.00	233,624.00	0.00	0.09

(a - b + c - d + e)

Description F		oject odes	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							Ŧ	
1) LCFF Sources	8010	0-8099	4,230,701,00	4,470,380.00	2,438,637.57	4,478,334,00	7,954.00	0.2%
2) Federal Revenue	8100	0-8299	723,075.00	806,354.68	266,696.45	809,048.68	2,694.00	0.39
3) Other State Revenue	8300	0-8599	321,670.00	763,855.00	477,113.42	763,855 00	0.00	0.09
4) Other Local Revenue	8600	0-8799	190,053.00	218,150.53	49,529.96	218,150,53	0.00	0.09
5) TOTAL, REVENUES			5,465,499.00	6,258,740.21	3,231,977.40	6,269,388.21		
B. EXPENDITURES								
	1000	0-1999	2,239,850,00	2,220,879.00	1,311,806.64	2,220,879.00	0.00	0.09
1) Certificated Salaries		0-1999	744,479.00	841,260.00	421,586.70	841,260.00	0.00	0.09
2) Classified Salaries		0-3999	1,295,376.00	1,310,129.00	682,349.57	1,310,129.00	0.00	0.09
3) Employee Benefits				471,087.53	290,669.08	471,587,53	(500.00)	-0.19
4) Books and Supplies		0-4999	406,852.00	1,376,733.10	409,139.98	1,376,733.10	0.00	0.09
5) Services and Other Operating Expenditures		0-5999	1,084,209.23	356,016.00	254,301.05	356,016.00	0.00	0.09
6) Capital Outlay		0-6999	55,000.00	330,010.00		11		
Other Outgo (excluding Transfers of Indirect Costs)		0-7299 0-7499	20,000.00	6,577.00	2,862.00	6,577.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	(16,500.00)	(15,956.00)	0.00	(24,900.00)	8,944.00	-56.19
9) TOTAL, EXPENDITURES			5,829,266.23	6,566,725,63	3,372,715.02	6,558,281.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(363,767.23)	(307,985.42)	(140,737.62)	(288,893.42)		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900	0-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	7600	0-7629	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8980	0-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/US	ES		0.00	0.00	0.00	0.00		

Description Resource Code	Object s Codes	Original Budget	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)		(363,767.23)	(307,985.42)	(140,737.62)	(288,893.42)	-	
F. FUND BALANCE, RESERVES		1					
Beginning Fund Balance a) As of July 1 - Unaudited	9791	1,628,265.02	1,628,265.02		1,628,265.02	,00 <u>,</u> 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)		1,628,265.02	1,628,265.02		1,628,265.02		
d) Other Restatements	9795	20,909.00	20,909.00		20,909.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,649,174.02	1,649,174.02		1,649,174.02		
2) Ending Balance, June 30 (E + F1e)		1,285,406.79	1,341,188,60		1,360,280.60		
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	287,156.48	169,202.29		168,952.29		
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		i e			- 4		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	998,250.31	1,171,986.31		1,191,328.31		

Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
escription Resource Codes OFF SOURCES							
		1					
Principal Apportionment State Aid - Current Year	8011	3,511,270.00	3,735,883.00	2,031,040,55	3,694,713.00	(41,170,00)	-1.19
Education Protection Account State Aid - Current Year	8012	543,676.00	543,676 00	296,868,00	592,800.00	49,124.00	9.09
	8019	0.00	0.00	0.00	0.00	0,00	0.0
State Aid - Prior Years						1	
Fax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	1,039.60	0.00	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			100 001 00	108,767.54	190,821.00	0.00	0.0
Secured Roll Taxes	8041	175,755.00	190,821.00		0.00	0.00	0.0
Unsecured Roll Taxes	8042	0.00	0.00	10,534,80	0.00	0.00	0.0
Prior Years' Taxes	8043	0.00	0.00	155,48	0.00	0.00	0.0
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	(13,730.40)	0.00	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	3,962.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.
/liscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, LCFF Sources		4,230,701.00	4,470,380.00	2,438,637.57	4,478,334.00	7,954.00	0,
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0,00	0.
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	. 0.
Transfers to Charter Schools in Lieu of Property Taxes	8096	0,00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers	8097	0.00	0,00	0.00	0.00	0.00	0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0
TOTAL, LCFF SOURCES		4,230,701.00	4,470,380,00	2,438,637.57	4,478,334.00	7,954.00	1 0
TOTAL, ECIT GOOKGES					ł	## (5	
EDERAL REVENUE						0.00	0
		0.00	0.00	0.00	0.00		
Maintenance and Operations	8110	0.00	1	0.00	1	E	0
Maintenance and Operations Special Education Entitlement	8181	70,332.00	70,332 00	0.00	70,332.00	0.00	
Maintenance and Operations Special Education Entitlement	8181 8182	70,332.00 0.00	70,332 00	0 ₋ 00	70,332. <u>0</u> 0 0.00	0.00	C
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants	8181 8182 8220	70,332.00 0.00 0.00	70,332.00 0.00 0.00	0.00	70,332.00 0.00 0.00	0.00 0.00 0.00	0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs	8181 8182 8220 8260	70,332.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00	0.00 0.00 0.00	70,332. <u>0</u> 0 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds	8181 8182 8220 8260 8270	70,332.00 0.00 0.00 0.00 0.00	70,332,00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	70,332. <u>0</u> 0 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds Flood Control Funds	8181 8182 8220 8260 8270 8280	70,332,00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds Flood Control Funds Wildlife Reserve Funds FEMA	8181 8182 8220 8260 8270 8280 8281	70,332.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0 0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds Flood Control Funds Wildlife Reserve Funds FEMA Interagency Contracts Between LEAs	8181 8182 8220 8260 8270 8280 8281 8285	70,332.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds Flood Control Funds Wildlife Reserve Funds FEMA Interagency Contracts Between LEAs	8181 8182 8220 8260 8270 8280 8281	70,332.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds Flood Control Funds Wildlife Reserve Funds FEMA Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources	8181 8182 8220 8260 8270 8280 8281 8285	70,332.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00	0.00 0.00 0.00 0.00 0.00 0.00	000000000000000000000000000000000000000
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs Forest Reserve Funds Flood Control Funds Wildlife Reserve Funds FEMA Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources NCLB: Title I, Part A, Basic Grants Low-Income and Neglected NCLB: Title I, Part D, Local Delinquent	8181 8182 8220 8260 8270 8280 8281 8285 8287	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 2,850.00 0.00	70,332.00 0.00 0.00 0.00 0.00 0.00 0.00 2,850.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00

3 3	Resource Codes	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	X-7					
NCLB: Title III, Immigration Education Program	4201	8290	3,185.00	2,198.00	(783,00)	2,198.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	41,126,00	31,731.00	7,516.00	31,731.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026- 3199, 4036-4126,			±			0.00	0.004
Other No Child Left Behind	5510	8290	157,050.00	183,715.59	34,891.17	183,715.59	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	2,693.19	2,694.00	2,694,00	New
TOTAL, FEDERAL REVENUE			723,075.00	806,354.68	266,696.45	809,048.68	2,694.00	0.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement	0000	0240	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	b.00					
Special Education Master Plan	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Current Year	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs Mandated Costs Reimbursements		8550	93,530.00	261,169.00	225,391.00	261,169.00	0,00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	76,140.00	76,140.00	24,136.01	76,140.00	0.00	0.0%
	•							
Tax Relief Subventions Restricted Levies - Other			Ī	V.			2.22	
Homeowners' Exemptions		8575	0.00	0.00	0.00		0.00	0.09
Other Subventions/In-Lieu Taxes		8576	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	0.09
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	150,000.00	150,000.00	82,500.00		0.00	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	240,083.00	115,224.00	240,083.00	0.00	
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	1
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0,09
Common Core State Standards						0.00	0.00	0.00
Implementation	7405	8590	0,00	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			0.00	
All Other State Revenue	All Other	8590	2,000.00	36,463.00			0.00	1
TOTAL, OTHER STATE REVENUE			321,670.00	763,855.00	477,113.42	763,855.00	0.00	0.09

dell'e	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)
escription THER LOCAL REVENUE	Resource occes	Journal						
THEN EGGAL NEVENGE					1	1		
Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8617	0,00	0.00	0.00	0.00	0.00	0,0
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8010	0,00					
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0
		8622	0.00	0.00	0.00	0.00	0.00	0.0
Other				İ				· ·
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	824.00	0.00	0.00	0,0
Penalties and Interest from Delinquent Nor	n-LCFF				0.00	0.00	0.00	0.0
Taxes		8629	0.00	0.00	0.00		0.50	٠.
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639		0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	0.00		7,011.90	15,000.00	0.00	0
Interest		8660	15,000.00		(2,764.35)	0.00	0.00	. 0
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	(2.704.00)			
Fees and Contracts		8671	0.00	0.00	0.00	0,00	0.00	0
Adult Education Fees		8672	0.00	No.	0.00	0.00	0.00	0
Non-Resident Students		8675	0.00	5.22	0.00	0.00	0.00	0
Transportation Fees From Individuals		8677	0.00		0.00	0.00	0.00	. 0
Interagency Services		8681	0.00		0.00	0.00	0.00	, 0
Mitigation/Developer Fees			0.00		0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	1				
Other Local Revenue		0004	0.00	0.00	0.00	0.00 ;	0.00	0
Plus: Misc Funds Non-LCFF (50%) Adjust		8691	0.00		0.00	0.00	0.00	C
Pass-Through Revenues From Local Sour	rces	8697	1,500.00		6,031.54	29,597.53	0.00	C
All Other Local Revenue		8699	0.00		0.00	0.00	0.00	C
Tuition		8710	0.00	1	0.00	0.00	0.00	C
All Other Transfers In		8781-8783	0.00	0.00				1
Transfers Of Apportionments Special Education SELPA Transfers					1			
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6500	8792	173,553,00	173,553.00	38,426.87	173,553.00	0,00	7)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	C
ROC/P Transfers				0.00	0.00	0.00	0.00	C
From Districts or Charter Schools	6360	8791	0.00	11020		0.00	0.00	th s
From County Offices	6360	8792	0.00			0.00	0.00	N: 25
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.50	1
Other Transfers of Apportionments	All Oak	0704	0.00	0.00	0.00	0.00	0.00	C
From Districts or Charter Schools	All Other	8791					0.00	(
From County Offices	All Other	8792	0.00	1	0.00		0.00	
From JPAs	All Other	8793	0.00				0.00	*1
All Other Transfers In from All Others		8799	0.00	// TOTAL	17279-200		0.00	
TOTAL, OTHER LOCAL REVENUE			190,053.00	218,150.53	43,023.80	2.00.00	3.30	1 8
			5,465,499.00	6,258,740.21	3,231,977.40	6,269,388.21	10,648.00	C

Resource Codes	Object .	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Codes CERTIFICATED SALARIES				1			
CERTIFICATED SALARIES				1			
Certificated Teachers' Salaries	1100	1,972,789.00	2,010,259.00	1,193,529,39	2,010,259.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	60,281,00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	206,780.00	206,780.00	118,277.25	206,780.00	0.00	0_0%
Other Certificated Salaries	1900	0.00	3,840.00	0,00	3,840,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	-1	2,239,850.00	2,220,879.00	1,311,806.64	2,220,879,00	0,00	0.0%
CLASSIFIED SALARIES				1		i i	
Classified Instructional Salaries	2100	183,376.00	265,863.00	101,909.09	265,863,00	0.00	0.0%
	2200	196,356.00	207,856.00	126,160.77	207,856.00	0.00	0.0%
Classified Support Salaries Classified Supervisors' and Administrators' Salaries	2300	109,946.00	109,946.00	45,260.15	109,946.00	0.00	0.0%
	2400	242,651.00	242,651.00	141,724.81	242,651.00	0.00	0.0%
Clerical, Technical and Office Salaries	2900	12,150.00	14,944.00	6,531.88	14,944.00	0.00	0.0%
Other Classified Salaries	2000	744,479.00	841,260.00	421,586.70	841,260.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		711,71212	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
EMPLOYEE BENEFITS				1		0.00	
STRS	3101-3102	242,098.00	242,311.00	143,944,74	242,311.00	0.00	0.0%
PERS	3201-3202	79,512.00	87,137.00	40,057,39	87,137.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	84,785,00	91,463.00	46,879.71	91,463.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	636,351,00	636,351.00	320,978.67	636,351.00	0.00 ;	0.0%
Unemployment Insurance	3501-3502	1,470,00	1,505.00	1,399.45	1,505.00	0.00	0.0%
Workers' Compensation	3601-3602	88,468.00	88,434.00	44,187.17	88,434.00	0.00	0.0%
OPEB, Allocated	3701-3702	128,043.00	127,439.00	67,441.17	127,439.00	0.00	0.09
OPEB, Active Employees	3751-3752	34,649.00	35,489.00	17,461.27	35,489.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		1,295,376,00	1,310,129.00	682,349.57	1,310,129.00	0.00	0,09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	50,000.00	66,500.00	58,784.33	66,500.00	0.00	0.09
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	311,102.00	351,840.09	213,085.01	352,340.09	(500.00)	-0.19
Noncapitalized Equipment	4400	45,750.00	52,747.44	18,799,74	52,747.44	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, BOOKS AND SUPPLIES		406,852.00	471,087.53	290,669.08	471,587.53	(500,00)	-0.19
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	225,000.00	253,089.52	98,708.23	253,089,52	0.00	0.0
Travel and Conferences	5200	39,000.00	40,700.00	20,752.71	40,700.00	0.00	0.0
Dues and Memberships	5300	3,700.00	6,700.00	3,920.25	6,700,00	0.00	0.0
Insurance	5400-5450	25,000.00	25,000.00	20,922.00	25,000.00	0.00	0.0
Operations and Housekeeping Services	5500	140,500.00	140,500.00	67,485,89	140,500.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	123,031.00	133,031.00	63,856.20	133,031.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00		0,00	0.00	0.00	0.0
Professional/Consulting Services and				1			
Operating Expenditures	5800	506,978,23	746,712.58	118,676.10		0,00	0.0
Communications	5900	21,000.00	31,000.00	14,818.60	31,000.00	0.00	0.0
TOTAL, SERVICES AND OTHER			V.			0.00	0.0

escription	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
APITAL OUTLAY	- 14 M -							
							0.00	
Land		6100	0.00	0.00	0.00	0,00	0.00	0.0
Land Improvements		6170	45,000.00	61,500.00	36,368.50	61,500.00	0.00	0.0
Buildings and Improvements of Buildings		6200	10,000 00	40,000.00	0.00	40,000.00	0,00	0,0
Books and Media for New School Libraries		6300	0.00	0.00	0.00	0.00	0,00	0.0
or Major Expansion of School Libraries		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6500	0.00	254,516.00	217,932.55	254,516.00	0.00	0.0
equipment Replacement		0300	55,000.00	356,016.00	254,301.05	356,016.00	0.00	0.
OTAL CAPITAL OUTLAY	10-11		33,000,00	900,019,037,	Te di la constitución			
THER OUTGO (excluding Transfers of Indirec	et Costs)					ì		
Fuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.1
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0,00	9.00	
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charler Schools		7141	0.00	0.00	0.00	0.00	0.00	0.
Payments to County Offices		7142	20,000.00	6,577.00	2,862.00	6,577.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues			n					
To Districts or Charler Schools		7211	0.00	0.00	0.00	0.00	0.00	0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0
Special Education SELPA Transfers of Apportion		7004	0.00	0.00	0.00	0.00	0.00	0
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0
To JPAs	6500	7223	0.00	0.00	3.33		1	
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0
To County Offices	6360	7222	0,00	0.00	0.00	0.00	0.00	0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0
Debt Service					0.00	0.00	0.00	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal		7439	0.00	0.00	0,00	0.00		
OTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)		20,000.00	6,577.00	2,862.00	6,577.00	0.00	
THER OUTGO - TRANSFERS OF INDIRECT C	OSTS							
		7310	0.00	544.00	0.00	0.00		
Transfers of Indirect Costs		7310	(16,500.00)			(24,900.00)	8,400.00	-50
Transfers of Indirect Costs - Interfund	DIDECT CASTS	, 550	(16,500.00)		09000	(24,900.00)		-56.
TOTAL, OTHER OUTGO - TRANSFERS OF IND	DIRECT COSTS		(10,505.00)	(10,000.00)				
OTAL, EXPENDITURES			5,829,266.23	6,566,725.63	3,372,715.02	6,558,281.63	8,444.00	0.

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

	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	100	V-7				
NTERFUND TRANSFERS				į į			1	
INTERFUND TRANSFERS IN					1		İ	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0,00	0.00	0,00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0,00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		7613	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds			1	1				
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds						,		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
USES			4					
Transfers of Funds from		7651	0.00	0.00	0.00	0.00	0.00	0.09
Lapsed/Reorganized LEAs		7699	0.00		0.00	0.00	0.00	0.09
All Other Financing Uses		, 555	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES CONTRIBUTIONS								
		8980	0.00	0.00	0.00	0,00		
Contributions from Unrestricted Revenues		8990	0.00	0.00		0.00		
Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS		0000	0.00	CONTRACT CONTRACT		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USE: (a - b + c - d + e)	5		0.00	0.00	0.00	0.00	0.00	0.0

Woodville Union Elementary Tulare County

Second Interim General Fund Exhibit: Restricted Balance Detail

54 72298 0000000 Form 01I

Printed: 2/24/2016 10:32 AM

2015-16

Resource	Description	Projected Year Totals
6264	Educator Effectiveness	34,463.00
	Lottery: Instructional Materials	50,722.52
6300	Special Education	76,248.04
6500	•	7,518.73
9010	Other Restricted Local	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total, Restricted I	Balance	168,952.29
Total, Mestricted	Dalarioo	

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	420,000.00	420,000 00	140,681.09	420,000 00	0.00	0.0%
3) Other State Revenue	8300-8599	33,600.00	33,600.00	9,695.93	33,600 00	0 00	0.0%
4) Other Local Revenue	8600-8799	4,500 00	4,500,00	1,960.05	4,500.00	0.00	0.0%
5) TOTAL, REVENUES		458,100,00	458,100.00	152,337.07	458, 100 00		
B. EXPENDITURES							
an and the last Coloring	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Salaries Classified Salaries	2000-2999	62,478.00	85,550.00	44,754.14	85,550,00	0,00	0.0%
Classified Salaries Semployee Benefits	3000-3999	37,464.00	44,737.00	21,827.18	44,737,00	0.00	0.0%
4) Books and Supplies	4000-4999	13,000 00	16,000.00	4,457.50	16,000.00	0,00	0.0%
5) Services and Other Operating Expenditures	5000-5999	388,810 00	388,810.00	169,927,56	388,810.00	0,00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0,00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	16,500,00	16,500.00	0,00	24,900.00	(8,400.00)	-50.99
9) TOTAL EXPENDITURES		518,252.00	551,597.00	240,966.38	559,997.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(60,152.00)	(93,497.00)	(88,629.31)	(101,897.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0 00	0.00	0.09
b) Transfers Oul	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0 00	0.09
3) Contributions	8980-8999	0.00	0,00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		J

pescription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
And deligible and the second s								
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,152.00)	(93,497 00)	(88,629.31)	(101,897.00)		
. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	274,241.01	274,241.01		274,241.01	0,00	0.0
a) As of July 1 - Unaudited						0.00	0,00	0.0
b) Audil Adjustments		9793	0.00	0 00	1	0,00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)		ļ	274,241.01	274,241.01		274,241.01		-
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.09
			274,241.01	274,241.01		274,241.01		
e) Adjusted Beginning Balance (F1c + F1d)				100 744 04		172,344.01		
2) Ending Balance, June 30 (E + F1e)			214,089,01	180,744 01		172,044.07		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others				180,744.01		172,344.01		
b) Restricted		9740	214,089.01	180,744.01				
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements						0.00		
Other Committments		9760	0.00	0.00	9	0.00		
d) Assigned		9780	0,00	0.00		0.00		
Other Assignments		3700	0,00		- 1			
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
The state of the s		8220	420,000.00	420,000.00	140,681 09	420,000.00	0.00	0.0%
Child Nutrition Programs		8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		0230	420,000.00	420,000 00	140,681.09	420 000 00	0.00	0.0%
TOTAL, FEDERAL REVENUE			420,000.00					
OTHER STATE REVENUE								
Child Nutrition Programs		8520	33,600 00	33,600.00	9,695.93	33,600,00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,600.00	33,600 00	9,695,93	33,600.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
		8634	1,500.00	1,500.00	1,171.50	1,500.00	0.00	0.0%
Food Service Sales Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
N		8660	3,000.00	3,000 00	1,276.73	3,000.00	0.00	0.0%
Interest Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(488_18)	0.00	0,00	0.0%
Fees and Contracts		0077	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00				
Other Local Revenue						0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00		
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500 00	1,960 05	4,500.00	0,00	0.09
TOTAL, REVENUES			458,100.00	458,100 00	152,337.07	458,100,00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
		WE S AT ASSAULT			0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	0,00	0.00	0.00			
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0,00	0.0
CLASSIFIED SALARIES							
Classified Support Salaries	2200	62,478.00	77,630.00	40,917.44	77,630.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	7,920.00	3,836.70	7,920.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		62,478.00	85,550.00	44,754,14	85,550.00	0.00	0.0
MPLOYEE BENEFITS				/			
. D. W. D. C.	3101-3102	0 00	0.00	0.00	0.00	0.00	0.0
STRS	3201-3202	7,101.00	7,372.00	4,504.15	7,372.00	0.00	0.0
PERS	3301-3302	4,589.00	4,696.00	3,422.07	4,696.00	0.00	0.0
OASDI/Medicare/Alternative	3401-3402	20,480,00	27,306.00	10,239.75	27,306.00	0,00	0.0
Health and Welfare Benefits	3501-3502	30.00	31.00	22.39	31.00	0.00	0.0
Unemployment Insurance	3601-3602	1,799.00	1,866.00	1,142.95	1,866.00	0.00	0.0
Workers' Compensation	3701-3702	2,627.00	2,627.00	1,809.64	2,627.00	0,00	0.0
OPEB, Allocated	3751-3752	838.00	839.00	686.23	839.00	0.00	0.0
OPEB, Active Employees	3901-3902	0.00	0.00	0.00	0.00	0,00	0.0
Olher Employee Benefits	3901-3902	37,464.00	44,737.00	21,827.18	44,737.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		37,404,00	34,701.00	- Chillian Lac			
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	4,500.00	7,500.00	4,165.44	7,500.00	0.00	0.0
Noncapitalized Equipment	4400	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0
Food	4700	6,000.00	6,000.00	292.06	6,000.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		13,000.00	16,000.00	4,457.50	16,000.00	0.00	0.0

Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5200	250.00	250,00	33.93	250.00	0.00	0.0%
Travel and Conferences	5300	0.00	0,00	0.00	0.00	0.00	0.0%
Dues and Memberships	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Insurance		750.00	750.00	0.00	750.00	0.00	0.0%
Operations and Housekeeping Services	5500		10,000.00	240.00	10,000.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	10,000.00		0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00		0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0,00		
Professional/Consulting Services and	5800	377,810.00	377,810.00	169,653.63	377,810.00	0.00	0.09
Operating Expenditures	5900	0.00	0.00	0.00	0.00	0.00	0.0
Communications	5500	388,810.00	388,810.00	169,927.56	388,810.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		500,010.00					
CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0
Equipment	6400	0,00		0.00	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00		0.00	0.00	
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	1
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service					77.77	0.00	0.0
Debt Service - Interest	7438	0.00	0.00	0.00	0.00		
Other Debt Service - Principal	7439	0,00	0.00	0.00	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0,00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	16,500.00	16,500.00	0.00	24,900.00	(8,400.00	-50.9
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		16,500.00	16,500.00	0.00	24,900.00	(8,400.00	-50.9
TOTAL, OTHER OUTGO: TRANSPERS OF INDIRECT SESSE		518,252.00	551,597.00	240,966.38	559,997.00		

	Resource Codes Obje	ect Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes Obje	et couca	- bal					
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund		8916	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0,00	0,00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0,00	0.00	0.00	0.0%
(b) TOTAL_INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				-				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS		-	0.00	0.00	0.00	0.00	0.00	0.0%
(E) TOTAL, CONTRIBUTIONS								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Woodville Union Elementary Tulare County 54 72298 0000000 Form 13I

Printed: 2/24/2016 10:31 AM

Resource	Description	2015/16 Projected Year Totals
5310 5320	Child Nutrition: School Programs (e.g., School Lunch, School Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	
Total, Restr	ricted Balance	172,344.01

2015-16 Second Interim Capital Facilities Fund 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 Column B & D (F)
A. REVENUES	Addition Description						
				0.00	0.00	0.00	0.0%
1) LCFF Sources	8010-8099	0.00	0.00	0,00			
2) Federal Revenue	8100-8299	0,00	0.00	0,00	0,00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0_00	0.00	0.00	0,00	0.0%
4) Other Local Revenue	8600-8799	2,850.00	2,850,00	137_17	2,850.00	0.00	0.0%
5) TOTAL, REVENUES		2 850 00	2,850 00	137 17	2,850 00		
B, EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3999	0.00	0.00	0.00	0.00	0,00	0.0%
3) Employee Benefits	4000-4999	0,00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	5000-5999	0.00	0.00	0 00	0.00	0.00	0.09
5) Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00				
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0 00	0.00	0.00	0.09
B) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
						12	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,850.00	2,850 00	137,17	2,850.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0 00	0.00	0.09
2) Other Sources/Uses	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
a) Sources	7630-7699	0.00		0.00	0.00	0.00	0.09
b) Uses		0.00		0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00		0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES		1 0.00	0.00	0.00			

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,850 00	2,850 00	137,17	2,850.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance	9791	34,046,18	34,046.18		34,046 18	0.00	0.0
a) As of July 1 - Unaudited	9/91	34,040,10	34,040,10				
b) Audit Adjustments	9793	0.00	0.00	-	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		34,046,18	34,046.18	-	34,046 18		
d) Other Restatements	9795	0.00	0.00		0 00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		34,046.18	34,046.18	1	34,046 18		
2) Ending Balance, June 30 (E + F1e)		36,896,18	36,896 18		36,896.18		
Components of Ending Fund Balance							
a) Nonspendable Revolving Cash	9711	0.00	0.00	1	0.00		
Stores	9712	0.00	0.00		0,00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
, ,	9719	0.00	0.00		0.00		
All Others b) Legally Restricted Balance	9740	36,896.18	36,896.18		36,896.18		
c) Committed					1		
Stabilization Arrangements	9750	0.00	0,00	-	0.00		
Other Commitments	9760	0.00	0.00	8	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/Unapproprieted Amount	9790	0.00	0.00	5	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co! B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other		1			0.00	0.00	0.00	0.09
Homeowners' Exemptions		8575	0.00	0,00	0.00			
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0,00	0,00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0,00	0.00	0,00	0.00	0.0
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.09
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617			0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0,00	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	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
		8660	350 00	350.00	202.39	350.00	0.00	0.0
Interest Net Increase (Decrease) in the Fair Value of Investment	9	8662	0.00	0.00	(65.22)	0.00	0.00	0.0
Fees and Contracts	-							
Mitigation/Developer Fees		8681	2,500 00	2,500.00	0.00	2,500.00	0.00	0.0
Other Local Revenue					i			
		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8799	0.00	0.00	0.00	0.00	0 00	0.0
All Other Transfers In from All Others		0133	2,850.00	2,850.00	137.17	2,850.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			2,850.00	2,850.00	137.17	2,850.00	- //-	

	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes Object Codes	IA)	107				
CERTIFICATED SALARIES							
Other Certificated Salaries	1900	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0 00	0.00	0.00	0.0
CLASSIFIED SALARIES							
				0.00	0.00	0.00	0.0
Classified Support Salaries	2200	0,00	0.00	0.00		0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00		
Clerical, Technical and Office Salanes	2400	0.00	0.00	0.00	0.00	0.00	DI
Other Classified Salaries	2900	0.00	0.00	0.00	0,00	0.00	0.
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0,00	0.
MPLOYEE BENEFITS							
2.5	3101-3102	0.00	0.00	0.00	0.00	0.00	0
STRS	3201-3202	0.00	0.00	0.00	0.00	0.00	0
PERS	3301-3302	0.00	0.00	0.00	0.00	0.00	0.
OASDI/Medicare/Alternative	3401-3402	0.00	0.00	0.00	0,00	0.00	0.
Health and Welfare Benefits	3501-3502	0.00	0.00	0.00	0.00	0.00	0
Unemployment Insurance	3601-3602	0.00	0.00	0.00	0.00	0.00	0
Workers' Compensation	3701-3702	0.00	0.00	0,00	0.00	0.00	0
OPEB, Allocated		0.00	0.00	0.00	0.00	0,00	٥
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902			0.00	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS		0.00	0,00	0.00	0.00	0.00	
DOOKS AND SUPPLIES		-					
Approved Textbooks and Core Curricula Materials	4100	0.00	0,00	0.00	0,00	0.00	0.
Books and Other Reference Materials	4200	0.00	0.00	0,00	0.00	0.00	0
Materials and Supplies	4300	0.00	0,00	0.00	0.00	0.00	٥
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0
TOTAL BOOKS AND SUPPLIES		0.00	0,00	0.00	0.00	0,00	0
ERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0,00	0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0
Operations and Housekeeping Services	5500	0 00	0,00	0.00	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improveme	ents 5600	0.00	0,00	0.00	0.00	0,00	0
Transfers of Direct Costs	5710	0.00	0,00	0.00	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	
Professional/Consulting Services and							
Operating Expenditures	5800	0.00	0.00	0.00	0.00	0,00	
Communications	5900	0.00	0,00	0.00	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPEND	NTURES	0 00	0.00	0.00	0.00	0.00	

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Description Re	source Codes Obj	ect Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0,00	0,00	0.09
Land Improvements		6170	0.00	0.00	0,00	0,00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0,00	0.00	0.09
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	0,09
Equipment Replacement		6500	0.00	0.00	0,00	0,00	0,00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0,00	0.00	0.00	0,00	0,00	0.09
Debl Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0 00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ts)		0.00	0.00	0.00	0.00	0.00	0.09
OTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description.	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description NTERFUND TRANSFERS		- The Manager Control of the Control	1 HV				7 6 7	
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.00	0,00	0.00	0.0%
			0.00	0.00	0.00	0,00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN								
INTERFUND TRANSFERS OUT						1		
To State School Building Fund/ County School Facilities Fund		7613	0,00	0.00	0,00	0.00	0,00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0,00	0.09
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0,00	0.00	0.00	0.00	0.09
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
CONTRIBUTIONS								
The state of the section of Revenue		8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues		0930	0.00	0,00	0.00	0.00	0.00	0.0
(e) TOTAL CONTRIBUTIONS			0.00	5.00	2.00			
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

Woodville Union Elementary Tulare County 54 72298 0000000 Form 25l

Resource	Description	Projected Year Totals
9010	Other Restricted Local	36,896.18
Total Restrict	ed Balance	36,896.18

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES							
W LOSS Octaves	8010-8099	0.00	0,00	0.00	0.00	0,00	0.0%
1) LCFF Sources	8100-8299	0.00	0.00	0,00	0,00	0.00	0.0%
2) Federal Revenue	8300-8599	0.00	0,00	0,00	0.00	0,00	0.0%
3) Other State Revenue	8600-8799	0.00	0.00	63,20	0.00	0.00	0.0%
4) Other Local Revenue		0.00	0 00	63.20	0.00		
5) TOTAL REVENUES B. EXPENDITURES				= 7.			
	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	3000-3999	0.00	0.00	0.00	0 00	0.00	0.0%
3) Employee Benefits	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	5000-5999	0.00	0.00	0.00	0_00	0.00	0.0%
5) Services and Other Operating Expenditures	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	7100-7299,	0,00					
Olher Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0,00	0 00	0.00	0,09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		0.00	0.00	63.20	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0,00	0,00	0.00	0.00	0.00
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0 00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0,00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

pescription	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date {C}	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND		0.00	0 00	63.20	0.00		
BALANCE (C + D4)							
. FUND BALANCE, RESERVES						Î	
1) Beginning Fund Balance		40.040.40	10,612.12		10,612.12	0.00	0.0
a) As of July 1 - Unaudiled	9791	10,612.12	10,012.12				
b) Audil Adjustments	9793	0.00	0.00	1	0.00	0.00	0.0
c) As of July 1 - Audiled (F1a + F1b)		10,612 12	10,612.12		10,612.12		
	9795	0.00	0.00		0.00	0.00	0.0
d) Other Restalements	3733				10,612.12		
e) Adjusted Beginning Balance (F1c + F1d)		10,612.12	10,612,12	i i			
2) Ending Balance, June 30 (E + F1e)		10,612.12	10,612.12		10,612.12		
Components of Ending Fund Balance							
a) Nonspendable	9711	0.00	0.00		0.00		
Revolving Cash			0.00		0.00		
Stores	9712	0.00	0.00				
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00	(1)	0.00		
	9740	10,612 12	10,612.12		10,612.12		
b) Legally Restricted Balance Committed	3,40		-				
	9750	0.00	0.00	() ()	0.00		
Stabilization Arrangements		0.00	0.00		0,00		
Other Commitments	9760	0.00	0.00	× 1			
d) Assigned		0.00	0.00		0,00		
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00				
, -	9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties			0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00				

Description Resource C	odes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EDERAL REVENUE							
	8290	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Federal Revenue	6290			0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0,00	0,00	0,00	0,00		
OTHER STATE REVENUE							
School Facilities Apportionments	8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0,00	0.00	0.00	0.0%
All Other State Revenue	8590	0 00	0.00	0 00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0,00	0.00	0.00	0.0%
OTHER LOCAL REVENUE							
Sales Sale of Equipment/Supplies	8631	0,00	0.00	0.00	0,00	0.00	0.09
	8650	0.00	0.00	0.00	0.00	0,00	0,0%
Leases and Rentals	8660	0.00	0.00	63.20	0.00	0.00	0.09
Interest Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0 00	0.00	0,00	0.09
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	63.20	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES		0.00	0.00	63.20	0 00		

Description Re	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clarical, Technical and Office Salaries	2400	0,00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0
MPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
PERS OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0 00	0.0
	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance	3601-3602	0.00	0.00	0.00	0.00	0.00	0,0
Workers' Compensation	3701-3702	0.00	0.00	0.00	0.00	0.00	0.
OPEB, Allocated	3751-3752	0.00	0.00	0.00	0.00	0.00	0.
OPEB, Active Employees	3901-3902	0.00	0.00	0,00	0.00	0.00	0.
Other Employee Benefits	550, 5502	0.00	0.00	0.00	0.00	0.00	0,
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES				1			
				A			
Books and Other Reference Materials:	4200	0.00	0.00	0,00	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0,
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0 00	0.00	0.
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.
Insurance	5400-5450	0.00	0.00	0,00	0.00	0.00	0.
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	۵
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and	5800	0.00	0.00	0.00	0.00	0.00	0.
Operating Expenditures	5900	0.00	0.00	0.00	0 00	0.00	0,
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITE		0.00	0.00	0.00	0.00	0.00	0.0

Description R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY			(44)				
Land	6100	0.00	0.00	0,00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0,00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0,00	0,00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0,00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0,00	0,00	0,0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charler 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	0.09
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service					1		
Debt Service - Interest	7438	0.00	0,00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	ests)	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		

	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Noboli of Court of Co						
INTERFUND TRANSFERS						1	
INTERFUND TRANSFERS IN							
To: State School Building Fund/							
County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.00	0.00	0,00	0.0
Other Authorized Interfund Transfers in	8919	0.00	0.00	0.00	0.00	0.00	0,0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT							
To: State School Building Fund/				0.00	0.00	0.00	0.0
County School Facilities Fund	7613	0.00	0.00		0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00			
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0,0
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0 00	0.00	0.00	0.0
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0,0
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0 00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources	8979	0.00	0,00	0.00	0.00	0,00	0.0
1		0.00	0.00	0.00	0.00	0.00	0,0
(c) TOTAL, SOURCES USES							
The state of the s	7651	0.00	0,00	0.00	0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs	7031	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES		0.00					
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0,00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL CONTRIBUTIONS		0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0 00	0.00		

Second Interim County School Facilities Fund Exhibit: Restricted Balance Detail

Woodville Union Elementary Tulare County 54 72298 0000000 Form 35I

Resource	Description	2015/16 Projected Year Totals
7710	State School Facilities Projects	10,612.12
Total, Restrict	ed Balance	10,612.12

lare County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B)
A. DISTRICT						
Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day						
School (includes Necessary Small School	00000000	400.00	400 40	468.29	0.00	0%
ADA)	468.29	468.29	423.10	400,29	0.00	1 0/
Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day					927700000	l Investigation of the Control of th
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA						in a
(Sum of Lines A1 through A3)	468.29	468.29	423.10	468.29	0.00	09
5. District Funded County Program ADA						1
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA	468.29	468.29	423.10	468.29	0.00	0%
(Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION					. 131	
County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools						201
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
 b. Special Education-Special Day Class 	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
 d. Special Education Extended Year 	0.00	0.00	0.00	0.00	0.00	0%
 e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools 	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund				0.00	0.00	00/
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	070
3. TOTAL COUNTY OFFICE ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA 6. Charter School ADA	0.00	U. C. M. E.	SEAL REPLACEMENT		The State of the S	PA 6 Soly 3 St.
(Enter Charter School ADA using						
Tab C. Charter School ADA)	The state of the s		A STATE OF THE STA			

ulare County		ESTIMATED				Form /
Description	ESTIMATED FUNDED ADA Original Budget (A)	FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financi	al data in their Fu	nd 01 09 or 62 i	use this workshee	et to report ADA 1	or those charter	schools
Charter schools reporting SACS financial data separate	y from their autho	rizing LEAs in Fu	and 01 or Fund 6	use this worksh	eet to report thei	r ADA.
FUND 01: Charter School ADA corresponding to S				0.00	0,00	0%
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.7
Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program						
Alternative Education ADA		0.00	0.00	0.00	0.00	0%
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0,
3. Charter School Funded County Program ADA a. County Community Schools						
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	0.00	0.00	0.00	0.00	0.00	0%
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA						7
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding	a to SACS finance	ial data reporte	d in Fund 01 or	Fund 62.		
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative			1			
Education ADA						
 a. County Group Home and Institution Pupils 	0.00	0.00	0.00	0.00		0%
 b. Juvenile Halls, Homes, and Camps 	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0%
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	1
d. Total, Charter School County Program Alternative Education ADA	1					1
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools						
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	,
e. Other County Operated Programs: Opportunity Schools and Full Day		(1	
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural					_	
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	09
f. Total, Charter School Funded County					1	
Program ADA				0.00		-
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
B. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	09
(Sum of Lines C5, C6d, and C7f) TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0,00	0.00	1
Reported in Fund 01, 09, or 62					1	l
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	09

Second Interim 2015-16 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

> Woodville Union Elementary Tulare County

		Beginning		STICKLOW WOLLDAN	מפנונוסא ההסואפוופפו - במספפו ופשו					TOTIN CASE
	Object	Balances (Ref. Only)	July	August	September	October	November	December	Januar	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name).										
A BEGINNING CASH			1,440,317.35	1,206,658.28	997 145.58	1 330 136 73	1,067,985,91	989.273.80	1.312.038.48	1,480,285,06
B RECEIPTS										
Principal Apportionment	8010-8019		184,640,05	184,640,05	480.786.09	332,352,09	332 352 09	480 786 09	332 352 09	332 734 49
Property Taxes	8020-8079		10 mm					81,505,59	29,223,43	0.7700
Miscellaneous Funds	8080-8099			6						
Other State Devenue	8100-8299		00,009	8,531.00	154,950,50	67,211.00	38,289,58	104,852,19	74,828,00	
Other State Neverine	8300-8289		22,711.37	117,404,00	97,500,00	21,273.16	13,309.00	106,047,00	161,413,65	
Interfund Transfers In	8910-8929		(2 641.29)		14,090,89	9,8/1,78	9,750.66	73,521.10	10.363.77	1,927,28
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			205,310,13	310,575.05	747,327,48	430,708.03	393,701,33	846,711.97	608,180,94	334,661,77
	1000-1999		182 312 50	195 085 94	179 624 29	180.513.13	189 147 25	104 854 32	186 808 56	175 808 07
Classified Salaries	2000-2999		32,934,56	65.720.31	64.535.77	74.743.20	68 879 23	60.750.72	58.951.14	74 388 93
Employee Benefits	3000-3999		41,695.07	57,068,10	113,154,28	120,960.54	120,257.77	116,601,22	113,549,47	122,911,36
Books and Supplies	4000-4999		6,122.60	94,179,39	26,172,32	103,106.16	19,600.80	27,802,37	14,645,45	31,693.68
Services	5000-5999		86,031.57	55 353 14	47,179.23	88,100,70	44,628.29	86,061.95	66,953.89	132,585,78
Capital Outlay	6000-6599		26,475.22	13,865.00	22,503.50	132,601.89		60,754,80	11,465,64	
Other Outgo	7000-7499		(7,176,00)	0.00			1,742,00	260,00	260.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses TOTAL DISBURSEMENTS	/630-/688		368 305 52	481 271 RB	153 160 20	700 005 60	AAA 055 3A	247 385 38	752 034 15	527 288 60
D. BALANCE SHEET ITEMS			70.000	001.77	20.00	20.020.02	10.002,144	00.000.240	01 #06 70#	60,000,100
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	3,914,35	2,764.35							
Accounts Receivable	9200-9299	384,386,91	198 63			439.62	(511.70)	1,458.36	266.39	(157 19)
Due From Other Funds	9310	26,017,52			26,017,52					
Stores Deposid Econoditutos	9320									
Other Current Assets	9330									
Deferred Outflows of Resources	9490									
SUBTOTAL		414,318,78	2,962,98	00.00	26,017.52	439.62	(511.70)	1,458.36	266.39	(157.19)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	164,281.02	73,536.66	38,815,87	(12,815.54)	(15,727 15)	27,646,40	(21,979,73)	(12,733,40)	(8,553.06)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Kevenues	9650	62,090,09								
Deferred Inflows of Resources	0696	226 274 44	00 000 01	1000	(87 020 02)	(45 707 45)	77 646 40	757 070 707	110 722 JM	(9 EE2 OE)
Nonoperating		11.116.022	13,330,00	30.010.07	(12,013,34)	(01,121,01)	27,040.40	(21.919.10)	114,100,40	000 000 01
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		187,947,67	(70,573,68)	(38,815.87)	38,833.06	16,166.77	(28,158,10)	23,438.09	12,999.79	8,395.87
REASE (B - C	10		(233,659.07)	(209,512,70)	332,991,15	(262,150.82)	(78,712,11)	322,764.68	168 246 58	(194,331,05)
F. ENDING CASH (A + E)			1,206,658,28	997,145.58	1,330,136.73	1,067,985.91	989,273.80	1,312,038,48	1,480,285.06	1,285,954.01
G. ENDING CASH, PLUS CASH ACCRIALS AND ADJUSTMENTS										
מוניושווי מספתה הנוט משעמוומטע			Carlon Designation of		STATE OF THE STATE					

Woodville Union Elementary Tulare County

Second Interim 2015-16 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

ounty			Cashflow M	Cashflow Worksheet - Budget Year (1)	Year (1)				Form CASH
	Object	March	April	May	eun	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH	185 Supply	1,285,954.01	1,400,731,45	1,353,193,22	1,133,082,74				
B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	8010-8010	480 034 40	330 734 40	232 724 40	480 006 70	369 70		A 287 513 00	00 813 786 8
Property Taxes	8020-8079	n + + + + + + + + + + + + + + + + + + +	24 496 24	26 497 84	29 097 90	0.7 600		190.821.00	190 821 00
Miscellaneous Funds	8080-8099		2					00.0	00.0
Federal Revenue	8100-8299	84,420 61			142,131.02	133,234 78		809,048 68	809,048,68
Other State Revenue	8300-8599	6,892,60	88 235 87		00 0	129,068,35		763,855.00	763,855.00
Other Local Revenue	8600-8799	14,940.82	7 521 12	7,118.22	43,647.26	28 038 92		218,150.53	218 150 53
Interfund Transfers In All Other Financing Sources	8910-8929							0.00	00.0
TOTAL RECEIPTS		587,188,52	452,987.72	366,350,55	694 972 97	290,711,75	00:00	6,269,388.21	6,269,388,21
C. DISBURSEMENTS Certificated Salaries	1000-1999	187,717,00	187 166 72	187,717.20	165,123,15	(5,539,35)		2,215,339,65	2,220,879,00
Classified Salaries	2000-2999	78,226,97	73,368.36	76,582.60	77,178.21	(4,928.23)	35,000,00	836,331,77	841,260.00
Employee Benefits	3000-3999	144,922.54	124,886.81	126,451.15	107,670,69	(1,486.87)		1,308,642,13	1,310,129,00
Books and Supplies	4000-4999	19,303.85	21,455.77	16,542.29	40,962.85	(875.01)	50,000,00	470,712,52	471,587,53
Services	2000-5999	58,341,56	91,073,32	191 634 07	178,789 60	(65,253,79)	2	1,311,479,31	1,376,733.10
Capital Outlay	6659-0009		14,736.00		73,613,95	(13,365.00)		342,651.00	356,016.00
Other Outgo	7000-7499				(14,009.00)			(18,323.00)	(18,323,00)
Interfund Transfers Out	7600-7629							0.00	00'0
All Other Financing Uses	7630-7699	000	0000	000	47 000 000	100 440 05		0.00	0,00
OTAL DISBORSEMENTS		78 116 004	217,000,90	396,927,31	028,328,43	(81,440,23)	on non cee	0,400,000,00	50 107 occ o
D. BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not In Treasury	9111-9199							2.764.35	
Accounts Receivable	9200-9299	(55.91)	280.64		(2,764,35)	(156,641.16)		(157,486.67)	
Due From Other Funds	9310							26.017.52	
Ololes Propoid Expenditures	9320							00.0	
Other Current Assets	9340							00'0	
Deferred Outflows of Resources	9490							00.00	
SUBTOTAL liabilities and Deferred Inflows		(55.91)	280.64	00'0	(2,764.35)	(156,641.16)	00 0	(128,704.80)	
Accounts Payable	9500-9599	(16,156.75)	(11,880,39)	(12,466.28)	(4 654 05)	(5.369.83)		17,662,75	
Current Loans	9640							0.00	
Unearned Revenues	9650							0 0	
SUBTOTAL		(16,156,75)	(11,880.39)	(12,466.28)	(4,654,05)	(5,369.83)	0000	17,662.75	
Nonoperating Suspense Clearing	9910							00.0	
TOTAL BALANCE SHEET ITEMS	-	16,100.84	12,161.03	12,466,28	1,889,70			(146,367,55)	0000000
E NET INCREASE/DECREASE (8 - C	ลิ	114,777,44	(47,538,23)	(220,110.48)	4 200 645 06	730,888.57	(325) 000 000	(343,012,72)	(700 093 47)
Chicino Cash A + E)		1,400,(31.43	1,555,185.42	1,133,002,74	08.0.002.1				
G. ENDING CAOT, PLOS CAOT							100		

Woodville Union Elementary Tulare Cou nty				Second 2015-16 INTE ashflow Workshee	Second Interim 2015-16 INTERIM REPORT Cashflow Worksheet - Budget Year (2)					54 72298 0000000 Form CASH
	Object	Beginning Balances (Ref. Only)	ylut	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
3 CA	STREET	Selection Control of the N	1,200,615,96	979,870.92	727 134 92	1,129,632.66	990,613.80	907,411,62	1,206,699.48	1,276,679 54
B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	0,000		179 70F 2F	30 705 95	00 007	224 624 62	224 624 63	23 120 071	200 400	2 100
Property Taxes	8020-8079		00.087.07	10.180.00	470,031,03	20,150,125	22,100,120	81.505.59	29,223.43	321 831 83
Miscellaneous Funds	8080-8088				125,779.25			00'0		
Federal Revenue	8100-8299		532.43	7,570.24	137,500.05	59,641,73	33,977,43	93,043,79	66,400.91	
Other State Revenue	8300-8599			36,972,37	30,704.29	6,699.25	4,191.21	33,395.87	50.831.71	
Other Local Revenue Interfund Transfers In	8910-8929		(2,301.09)		12.276.00	8,600 31	8,494,79	64 051 67	9,028 93	1,679,05
TOTAL RECEIPTS	0850-0878		184,178.86	223,337,96	776,291,22	396,772,92	368,495.06	742,028.55	477,316,61	323,510.68
C DISBURSEMENTS										
Certificated Salaries	1000-1999		170,367,22	182,303,73	167,855,14	177,096,06	176 754 15	182,087,29	174,568.69	164,102.88
Classified Salanes	2000-2999		32,993.87	65 838 66	64,651,99	74,877,80	69,003,27	60,860,12	59 057 30	74,522,89
Employee Benefits	3000-3999		41,804,39	57,217,73	113,450,96	121,277,68	120,573,07	116,906,93	113,847,18	123,233,62
Society Supplies	4000-4999		10,717,0	81,180,95	10.062,29	88.873.00	10,090,04	41.024.02	12,024,12	446 744 00
Capital Ourlay	6000-6599		10.381.93	1 142 67	1 854 60	10,928,25	01,808,80	5 007 04	66.506.60	0,447,013
Other Outgo	7000-7499		(3.524.75)	000			855.65	275.06	275.06	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699		0000	000	000	0000	2000	07 07 0 70	000	7 000
IOIAL DISBORSEMENTS			334,350.22	437,258.09	417,625,34	221,828,22	424 USU 84	400 1/6 /6	420,335,34	207,322,11
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	3,914,35	2.764.35							
Accounts Receivable	9200-9299	540,766.60	198 63		25 017 52	439.62	00.00	1,458,36	266.39	(157.19)
Stores	9320				70.00					
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outhows of Resources SHBTOTAL	8480	544 680 95	2 962 98	000	26.017.52	439.62	00 0	1,458.36	266.39	(157.19)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	198,508.71	73,536.66	38,815,87	(12,815,54)	(15,727.15)	27,646,40	(21,979.73)	(12,733,40)	(8,353 06)
Due To Other Funds	9610									
Current Loans	9640	62,090,09								
Origination Neverthes Deferred Inflows of Resources	9000									
SUBTOTAL		260,598.80	73,536,66	38,815.87	(12,815,54)	(15,727.15)	27,646.40	(21,979,73)	(12,733.40)	(8,353.06)
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		284,082,15	Ē	(38,815.87)	38,833.06	16,166,77	(27,646,40)	23,438.09		8,195.87
. NET INCREASE/DECREASE (B - C	(0 +			(252,736.00)		(139,018.86)	(83,202.18)	299,287,86	69,980,06	(176.216.22)
F ENDING CASH (A + E)			979,870.92	727,134.92	1,129,632,66	990,613,80	907.411.62	1,206,699.48	1,276,679,54	1,100,463.32
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Woodville Union Elementary Tulare County

54 72298 0000000 Form CASH

	Object	March	April	Мау	June	Accruals	Adiustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	10505181	1,100,463.32	1,208,717,72	1,127,867,89	930.057.14				
B. RECEIPTS									
Principal Apportionment	8010-8019	470,031.63	321,831,63	321,831 63	469,674,04	357,59		4,168,707.00	4,168,707,00
Property Taxes	8020-8079		24,496,24	26,497.84	29,097,90			190,821,00	190,821,00
Miscellaneous Funds	8080-8099	00.00			00.00			125,779.25	0 0
Federal Revenue	8100-8299	74,913,20			126,124.29	168,501.17		768,205.24	717,934,00
Other State Revenue	8300-8599	2,170.59	27,786,87		00.00			199,904.33	240,550,00
Other Local Revenue	8600-8799	13,016.46	6,552,41	6,201.40	38,025,54	(66,316,79)		99,308,68	190,053.00
Interfund Transfers In	8910-8929							00.00	
All Other Financing Sources	8930-8979								
C DISBLIDSEMENTS		560.131.88	380,667.15	354,530.87	662,921,77	102 541 97	00.0	5,552,725.50	5,508,065.00
Certificated Salaries	1000-1999	175.417.61	174.903.39	175.417.80	154 491 04			2.075.365.00	2.075.365.00
Classified Salaries	2000-2999	78,367.85	73,500.49	76,720.52	77.380.24		35,000.00		842.775.00
Employee Benefits	3000-3999	145,302,51	125.214.25	126,782.69	107,952,99			-	1.313.564.00
Books and Supplies	4000-4999	16,639.57	18,494,49	14,259,16	33,408.35		45,000,00		406,500.00
Services	5000-5999	52,250,78	81,565.39	171 627 73	159,024.54		225,000,00	1	1,233,004 00
Capital Outlay	6000-6599		00'0		685.51				30,000,00
Other Outgo	7000-7499				(6,881.02)			(00 000'6)	(00 000 6)
Interfund Transfers Out	7600-7629							00.00	
All Other Financing Uses	7630-7699							00.00	
TOTAL DISBURSEMENTS		467,978.32	473,678.01	564,807.90	526,061,65	00.0	305,000,00	5,892,208,01	5,892,208,00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							2,764,35	
Accounts Receivable	9200-9299	(55.91)	280.64		(2,764,35)	371,609.65		371,275.84	
Due From Other Funds	9310							26.017.52	
Stores	9320							00.00	
Prepaid Expenditures	9330							00 0	
Other Current Assets	9340							00.00	
Deferred Outflows of Resources	9490								
SUBTOTAL		(55.91)	280.64	00.00	(2,764,35)	371,609.65	0 0 0	400,057,71	
Liabilities and Deferred Inflows	0		000		100				2000
Accounts Payable	9500-9599	(c) 901 91)	(11,880.39)	(12,466,28)	(4,654,05)	112,382,11		135,814.77	
Current Loans	9010							00.0	
Consent Coalis	9640							00.0	
Deferred Inflower of Descripes	3650							0.0	M.
STIBITOTAL	0606	(16 156 75)	(11 000 20)	740 488 007	(A CEA OE)	110 500 10	000	125.81	
Nonneration		(10,100,101)	(SC1000111)	(12,400.20)	(4,654,05)	1.200,211			
Suspense Clearing	9910							00.0	
TOTAL BALANCE SHEET ITEMS		16,100.84	12,161.03	12,466,28	1,889.70	259,027.46	9 0.00	264,242,94	
E, NET INCREASE/DECREASE (B - C -	+ D)	108,254.40	(80,849,83)	(197,810.75)	138,749.82	361,569,43	(305,000 00)	(75,239,57)	(384,143.00)
F. ENDING CASH (A + E)		1,208,717,72	1,127,867.89	930,057,14	1,068,806.96	THE RESIDENCE OF THE PARTY OF T			SENDANDA SESSION
G. ENDING CASH. PLUS CASH						The second second			からのないないのか
ACCRUALS AND ADJUSTMENTS		だい ないのう 大変な なました						1,125,376.39	

Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2015-16

NOTICE OF CRITERIA AND STANDARDS REVIEW. This is state-adopted Criteria and Standards. (Pursuant to Education	nterim report was based upon and reviewed using the on Code (EC) sections 33129 and 42130)
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on meeting of the governing board.	this report during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition of the school district. (Pursuant to EC Section 42131)	n are hereby filed by the governing board
Meeting Date: March 14, 2016	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school of district will meet its financial obligations for the curre	listrict, I certify that based upon current projections this nt fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school of district may not meet its financial obligations for the	listrict, I certify that based upon current projections this current fiscal year or two subsequent fiscal years.
As President of the Governing Board of this school of district will be unable to meet its financial obligations subsequent fiscal year.	listrict, I certify that based upon current projections this for the remainder of the current fiscal year or for the
Contact person for additional information on the interim	report:
Name: Joanna Fung	Telephone: <u>559-686-9712</u>
Title: <u>Interim Business Manager</u>	E-mail: CBO4HIRE@yahoo.com

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.

				Not
CRITE	RIA AND STANDARDS		Met	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.		х

PITE	RIA AND STANDARDS (con	tinued)	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.		х
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.	Х	
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.		х
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.		х
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.	х	
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.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

UPPL	EMENTAL 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?	х	
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

SUPPL	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	x	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	n/a	
		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since first interim in OPEB liabilities? 	х	ľ
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	Х	
		 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)Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
			IIIa	ļ
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	

דוממ	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
АЗ	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	Х	
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?	Х	

	5		

Part I	l - General	Administrative	Share of	of Plant	Services	Costs
--------	-------------	----------------	----------	----------	----------	-------

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

191,642.00

- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

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

4,053,187.00

Percentage of Plant Services Costs Attributable to General Administration
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0		\sim	-
1)	- 1	ш	•

External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 18,25 Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs Plus: Normal Separation Costs (Part II, Line A) Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9) Base Costs Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100) Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects	1
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Line A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 5000-5999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Functions 5000-5999, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999) 10. Centralized Data Processing (
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Functions 5000-5999, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) 6. (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 9. Instruction (Functions 3000-3999, objects 1000-5999 except 5100) 9. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 9. Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100) 9. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 9. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-1999, all goals except 000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 00	7.00
External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a . Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9) Base Costs I. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Ancillary Services (Functions 2000-2999, objects 1000-5999 except 5100) Ancillary Services (Functions 2000-2999, objects 1000-5999 except 5100) Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000, resources 2000-9999, objects 10000, objects 1000-5999, Functions 7200-7600, resources 2000-999, objects 10000 and 9000, objects 1000-5999 Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-999, objects 10000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Atnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 7. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	00.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part III, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000	0.00
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Fonward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	5.12
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 87 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 88 10. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 20. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
378,66 B. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
B. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	2.68
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	4.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) Community Services (Functions 5000-5999, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only)	-
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
 Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only) 	0.00
 Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only) 	0.00
objects 5000-5999, minus Part III, Line A3) 9 Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
45 41 - 7700 2000 0000 objects 1000 5000; Eupotion 7700 resources 0000-1999 all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 504,85	52.88
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
D. Plus. Abhornal of Mass department desits (Farth, Enters)	0.00
14. Addit Education (1 and 11) talkets to 1000 0000 0000 0000 0000 0000 0000 0	0.00
E2E 00	
1000 0000 0100 0100 0100 objects 1000 5000 overnt 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 6,124,80	
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.17%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.18%

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Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	377,792.12
В.	Carry-for	vard adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	19,967.86
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
	Unde cost r	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (6.48%) times Part III, Line B18); zero if negative	872.68
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (6.48%) times Part III, Line B18) or (the highest rate used to er costs from any program (9.65%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	872.68
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward advear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	872.68

Woodville Union Elementary Tulare County

Second Interim 2015-16 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 6.48% Highest rate used in any program: 9.65%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	430,053.09	23,844.00	5.54%
01	4124	53,376.07	2,250.00	4.22%
13	5310	448,037.00	16,500.00	3.68%
13	5320	87,060.00	8,400.00	9.65%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2016-17 Projection (C)	% Change (Cols, E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
A. REVENUES AND OTHER FINANCING SOOKERS L. LCFF/Revenue Limit Sources	8010-8099	4,478,334,00	-2,65%	4,359,528,00	3.81%	4,525,806.00
2 Federal Revenues	8100-8299	5,544,00	-100 00%	0,00	0.00%	0.00
3 Other State Revenues	8300-8599	323,329.00	-77,37%	73,175,00	1.74%	74,450,00 16,500,00
4. Other Local Revenues	8600-8799	16,500.00	0.00%	10,000,00	0,0076	10,500.00
5 Other Financing Sources	8900-8929	0.00	0.00%	0,00	0.00%	0.00
a. Transfers In b. Other Sources	8930-8979	0,00	0 00%	0,00	0.00%	0.00
c. Contributions	8980-8999	(233,624,00)	-7.97%	(215,000,00)	2,33%	(220,000,00
6. Total (Sum lines AI thru A5c)		4,590,083.00	-7.75%	4,234,203,00	3.84%	4,396,756.00
B. EXPENDITURES AND OTHER FINANCING USES			A TOTAL OF			
L. Certificated Salaries						
a. Base Salaries				1,952,450.00		1,928,534.00
				27,667.00		10,921.00
b. Step & Column Adjustment			ASSESSED FOR			
c_Cost-of-Living Adjustment				(51,583,00)		(84,642.00
d. Other Adjustments	1000-1999	1,952,450 00	-1.22%	1,928,534.00	-3,82%	1,854,813.00
e, Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,732,430 00	ENGRAPH SERVICE	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
2, Classified Salaries		Shirt of the said		466,399.00		480,286.00
a Base Salaries		7- 72-		13,887.00		14,304.00
b. Step & Column Adjustment				15,007,00		
c. Cost-of-Living Adjustment						
d. Other Adjustments		144 200 00	2.000/	480,286.00	2.98%	494,590.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	466,399.00	2.98%		2.41%	1,134,230.00
3. Employee Benefits	3000-3999	1,066,468,00	3.85%	1,107,577.00	2.94%	350,000.00
4. Books and Supplies	4000-4999	347,750,00	-2.23%	340,000.00	4.50%	695,950.00
5. Services and Other Operating Expenditures	5000-5999	677,126,00	-1.65%	665,950.00	50.00%	
6. Capital Outlay	6000-6999	141,500.00	-78.80%	30,000.00		7,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,577,00	14.03%	7,500.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,994.00)	-16.66%	(42,500.00)	0.00%	(42,500.00
9. Other Financing Uses	7600-7629	0,00	0.00%	0.00	0.00%	0.00
a. Transfers Out	7630-7699	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7030-7099	0,00	5-412-6-49 U. O'E.	****	15.8 20.000	
10. Other Adjustments (Explain in Section F below)	H	4.607.276.00	-1.95%	4,517,347.00	0.49%	4,539,583.00
1.1. Total (Sum lines B1 thru B10)		4,007,270,00	15 State (16 to 16			
C NET INCREASE (DECREASE) IN FUND BALANCE	1	(17,193.00)		(283,144.00)		(142,827.00
(Line A6 minus line B11)		(17,125.00)	EVEN MAN EVEN	1000		
D. FUND BALANCE				1,191,328.31		908,184,31
L. Net Beginning Fund Balance (Form 011, line Fle)	+	1,208,521,31		908,184.31		765,357.31
2. Ending Fund Balance (Sum lines C and D1)	H	1,191,328.31		700,104.31		705,557.51
3. Components of Ending Fund Balance (Form 011)		570a				
a. Nonspendable	9710-9719	0.00				BURNETI DE LE TERRET
b, Restricted	9740	Grade Variation				me at your agong
c. Committed					3.5	
1, Stabilization Arrangements	9750	0.00				
2 Other Commitments	9760	0.00	A principal of			
d, Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0,00	44	000 104 31		765,357.3
2. Unassigned/Unappropriated	9790	1,191,328.31		908,184.31	3 40 130	100,307.3
f. Total Components of Ending Fund Balance		VIOLET CO.		000-01-		7/5 255 2
(Line D3f must agree with line D2)		1,191,328.31	ALCOHOL: THE	908,184.31		765.357.3

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
I General Fund						
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	1,191,328.31		908,184.31		765,357,31
(Enter other reserve projections in Columns C and E for subsequent years I and 2; current year - Column A - is extracted)						
2 Special Reserve Fund - Noncapital Outlay (Fund 17)			50世 (1786) 675			
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines Ela thru E2c)		1,191,328.31		908,184.31		765,357,31

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.

For 16-17, there will be one teaching FTE less than 15-16 due to low enrollment. For 17-18, there is one retirement anticipated from the teaching staff.

	K	estricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols, E-C/C) (D)	2017-18 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
ALREVENUES AND OTHER FINANCING SOURCES		0.00	0.000/	0.00	0.00%	0.00
L LCFF/Revenue Limit Sources	8010-8099	0.00 803,504.68	0.00%	717,934.00	0.00%	717,934,00
2. Federal Revenues	8100-8299 8300-8599	440,526.00	-62.01%	167,375.00	0.18%	167,683.0
3. Other State Revenues 4. Other Local Revenues	8600-8799	201,650.53	-13.93%	173,553.00	0.00%	173,553.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979 8980-8999	233,624.00	0.00% -7.97%	215,000.00	2,33%	220,000.0
c. Contributions	8900-0999	1,679,305.21	-24 14%	1,273,862,00	0.42%	1,279,170,00
6. Total (Sum lines A1 thru A5c)		-Alabakista				
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				268,429.00		146,831.00
a. Base Salaries		STATEMENT	approximation Value	3,307.00		1,673.00
b. Step & Column Adjustment	1		2000	5,507.00		
c. Cost-of-Living Adjustment			90.50%	(124,905.00)		
d. Other Adjustments	1000 1000	268,429.00	-45.30%	146,831.00	1,14%	148,504.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	208,429.00	743.3070	140,831.00	TOTAL BASE STATE	
2. Classified Salaries	į.			374,861.00		362,489.0
a, Base Salaries	1			11,162.00		10,791.0
b. Step & Column Adjustment	1			11,102.00		10(1)110
c, Cost-of-Living Adjustment				(23,534.00)		
d. Other Adjustments	2000 2000	274.0(1.00	-3 30%	362,489.00	2.98%	373,280.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	374,861.00	-15.46%	205,987.00	6.94%	220,288.0
3. Employee Benefits	3000-3999	243,661.00	-46.30%	66,500.00	-37,59%	41,500.0
4 Books and Supplies	4000-4999	123,837.53	-18.95%	567.054.00	-14.04%	487,450.0
5. Services and Other Operating Expenditures	5000-5999	699,607.10	-100.00%	0.00	0.00%	0.0
6, Capital Outlay	6000-6999	214,516.00	0.00%	0.00	0,00%	0.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	-0.36%	26,000.00	0.00%	26,000.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,094.00	-0.3076	20,000.00	0,0070	20,000.0
9. Other Financing Uses a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section F below)		A CONTRACTOR				
11. Total (Sum lines B1 thru B10)		1,951,005,63	-29.53%	1,374,861.00	-5.66%	1,297,022.0
C, NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(271,700 42)		(100,999.00)		(17,852.0
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		440,652.71	and the second	168,952.29		67,953.2
2 Ending Fund Balance (Sum lines C and D1)		168,952.29		67,953,29		50,101.2
3. Components of Ending Fund Balance (Form 011)	1					
a. Nonspendable	9710-9719	0,00				
b. Restricted	9740	168,952.29		67,953.29		50,101.2
c. Committed						
1 Stabilization Arrangements	9750			2505		
2. Other Commitments	9760					
d. Assigned	9780	31 171 (1861)				
e Unassigned/Unappropriated	0500		7			
1. Reserve for Economic Uncertainties	9789		1000	0.00		0.0
2 Unassigned/Unappropriated	9790	0.00		0.00		0.0
f. Total Components of Ending Fund Balance		140.052.20		67,953.29	第二人	50,101-2
(Line D3f must agree with line D2)		168,952.29		01,733.29	A CONTRACTOR OF THE CONTRACTOR	30,101.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols, E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
General Fund a. Stabilization Arrangements b. Reserve for Economic Uncertainties c. Unassigned/Unappropriated Amount (Enter current year reserve projections in Column A. and other reserve	9750 9789 9790					
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		76-25-27-27-27-27				
a. Stabilization Arrangements	9750	The last of the last of				
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					THE PARTY
3. Total Available Reserves (Sum lines Ela thru E2c)		A CHARLES			WOMEN TO SERVICE	TREADURE

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.

For 16-17, there will not be a special day class and thus no staff costs are budgeted. There is also a retirement anticipated in resource teachers.

, diare seemy	Unrestric	cted/Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2016-17 Projection	% Change (Cols. E-C/C)	2017-18 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E	1					
current year - Column A - is extracted)	1					
A. REVENUES AND OTHER FINANCING SOURCES		4 450 224 00	-2.65%	4,359,528,00	3.81%	4,525,806.00
LCFF/Revenue Limit Sources	8010-8099	4,478,334.00 809,048.68	-11,26%	717,934.00	0.00%	717,934.00
2. Federal Revenues	8100-8299 8300-8599	763,855 00	-68.51%	240,550,00	0.66%	242,133.00
3. Other State Revenues	8600-8799	218,150,53	-12.88%	190,053.00	0.00%	190,053.00
4. Other Local Revenues	8000-0777	210,130,33				
5. Other Financing Sources a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0,00
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0,00
6. Total (Sum lines A1 thru A5c)		6,269,388.21	-12,14%	5,508,065.00	3.05%	5,675,926.00
B. EXPENDITURES AND OTHER FINANCING USES		b. or a film and the				
1. Certificated Salaries	1		A STATE OF THE STA		P. ARRIVA	
a Base Salaries	1			2,220,879.00		2,075,365.00
	1			30,974.00	Will Arthresis de la Company	12,594.00
b. Step & Column Adjustment	1	33,100,741,741		0.00		0,00
c. Cost-of-Living Adjustment				(176,488.00)	国际 的一种企业	(84,642.00)
d Other Adjustments	1000-1999	2,220,879,00	-6.55%	2,075,365,00	-3,47%	2,003,317.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	2,220,877.00			15 THE RESIDENCE OF THE PARTY O	
2. Classified Salaries				841,260.00		842,775.00
a. Base Salaries		4-10-6		25,049.00		25,095.00
b. Step & Column Adjustment	1			0.00		0.00
c. Cost-of-Living Adjustment	1				A HOUSE THE STATE OF	0.00
d. Other Adjustments	1	PARTY HAVE THE	0.400/	(23,534.00)	2.98%	867,870,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	841,260.00	0.18%	842,775.00		
3. Employee Benefits	3000-3999	1,310,129.00	0,26%	1,313,564.00	3.12%	1,354,518.00
4. Books and Supplies	4000-4999	471,587.53	-13.80%	406,500.00	-3,69%	391,500.00
5 Services and Other Operating Expenditures	5000-5999	1,376,733,10	-10.44%	1,233,004.00	-4.02%	1,183,400.00
6. Capital Outlay	6000-6999	356,016.00	-91.57%	30,000.00	50,00%	45,000.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,577,00	14.03%	7,500.00	0,00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,900.00)	-33.73%	(16,500.00)	0,00%	(16,500_00
9. Other Financing Uses					0.0004	0.00
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	1			0.00	To be the sould be supply to	0.00
11. Total (Sum lines B1 thru B10)		6,558,281.63	-10.16%	5,892,208.00	-0.94%	5,836,605.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(288,893.42)		(384,143.00)		(160,679.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,649,174.02	a real exercises	1,360,280,60		976,137.60
2. Ending Fund Balance (Sum lines C and D1)		1,360,280,60		976,137.60		815,458.60
3. Components of Ending Fund Balance (Form 011)		1				2.00
a Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	168,952.29	以	67,953.29		50,101.29
c. Committed						
1 Stabilization Arrangements	9750	0.00		0.00	Section 1	0.00
2 Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00	10000000000000000000000000000000000000	0.00
	9790	1,191,328.31	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	908,184.31		765,357.31
2. Unassigned/Unappropriated f. Total Components of Ending Fund Balance	///	1,171,020.01				
1. Total Components of Ending Fund Datanee		1,360,280,60		976,137.60		815,458.60
(Line D3f must agree with line D2)		1,550,200,00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E AVAILABLE RESERVES (Unrestricted except as noted)			ZOSTA A SETTING			
I General Fund			Se of white			
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	1,191,328.31		908,184,31	- 15	765,357.31
d. Negative Restricted Ending Balances						0.00
(Negative resources 2000-9999)	979Z			0,00	W 1994 35 V	0.00
2, Special Reserve Fund - Noncapital Outlay (Fund 17)				0.00		0.00
a. Stabilization Arrangements	9750	0.00	8 8 1 mm s	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		908,184,31		765,357,31
3, Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,191,328.31		15.41%		13.119
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.1770			7	Wasall Burnell
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):						
		ESTANDARD DESTRUCTION OF THE PARTY OF THE PA				
a. Do you choose to exclude from the reserve calculation	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
a. Do you choose to exclude from the reserve calculation	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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	Yes	0.00		i v		
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)	Yes	0.00		i v		
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA	Yes	0.00		1,011		
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d		0.00		422.79		430.6
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves						430.6 5,836,605.00
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	proj e ctions)	423.10		422.79		5,836,605.0
 a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses) 	proj e ctions)	423.10 6,558,281.63		422.79 5,892,208.00		
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	proj e ctions)	423.10 6,558,281.63 0.00		422.79 5,892,208.00 0.00		5,836,605.00
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	proj e ctions)	423.10 6,558,281.63 0.00		422.79 5,892,208.00 0.00		5,836,605.0
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	proj e ctions)	423.10 6,558,281.63 0.00 6,558,281.63		422.79 5,892,208.00 0.00 5,892,208.00		5,836,605,0 0,0 5,836,605,0
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	proj e ctions)	423.10 6,558,281.63 0.00 6,558,281.63		422.79 5,892,208.00 0.00 5,892,208.00		5,836,605.0 0.0 5,836,605.0
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	proj e ctions)	423.10 6,558,281.63 0.00 6,558,281.63 4% 262,331.27		422.79 5,892,208.00 0.00 5,892,208.00		5,836,605.0 0.0 5,836,605.0
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	proj e ctions)	423.10 6,558,281.63 0.00 6,558,281.63		422.79 5,892,208.00 0.00 5,892,208.00 4% 235,688.32		5,836,605.0 0.0 5,836,605.0 4 233,464.2

Second Interim 2015-16 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

	Funds 01, 09, and 62			2015-16	
Section I - Expenditures		Functions	Objects	Expenditures	
	A.14	A11	1000-7999	6,558,281.63	
A. Total state, federal, and local expenditures (all resources)	Ali	All	1000-7-999	0,000,201.00	
B. Less all federal expenditures not allowed for MOE					
(Resources 3000-5999, except 3385)	All	All	1000-7999	811,303.68	
C. Less state and local expenditures not allowed for MOE:					
(All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	0.00	
1. Community Services	All except	All except	1000 1000		
2. Capital Outlay	7100-7199	5000-5999	6000-6999	356,016.00	
			5400-5450, 5800, 7430-		
3. Debt Service	All	9100	7439	0.00	
				0.00	
4. Other Transfers Out	All	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	0.00	
5. Interfund Transfers Out	All	9100	7699		
6. All Other Financing Uses	All	9200	7651	0.00	
6. All Other Financing Oscs	7.41	All except			
- Management	7400 7400	5000-5999, 9000-9999	1000-7999	0.00	
7. Nonagency	7100-7199	9000-9999	1000-7999	0.00	
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)					
dosto di borvido idi willon tallian la recentali,	All	All	8710	0.00	
Supplemental expenditures made as a result of a	Manually 6	entered. Must	not include		
Presidentially declared disaster	expenditures in lines B, C1-C8, D1, or D2.				
10. Total state and local expenditures not	UV DE	The state of the s			
allowed for MOE calculation	()			356,016.00	
(Sum lines C1 through C9)			1000-7143	300,010.00	
D. Plus additional MOE expenditures:			7300-7439		
Expenditures to cover deficits for food services			minus		
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	101,897.00	
O Town and the second and finite for a trade at body and this		entered. Must			
2. Expenditures to cover deficits for student body activities	expend	itures in lines	A UI DI.		
E. Total expenditures subject to MOE					
(Line A minus lines B and C10, plus lines D1 and D2)				5,492,858.95	

Woodville Union Elementary Tulare County

Second Interim 2015-16 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

54 72298 0000000 Form NCMOE

		2015-16 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA	STATE OF THE STATE	Exps. I el ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		423.79
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,961.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior Unaudited Actuals MOE calculation). (Note: If the prior year MOI met, in its final determination, CDE will adjust the prior year base percent of the preceding prior year amount rather than the actual expenditure amount.)	E was not e to 90	9,036.35
 Adjustment to base expenditure and expenditure per ADA at LEAs failing prior year MOE calculation (From Section IV) 		0.00
2. Total adjusted base expenditure amounts (Line A plus Line	4,397,63	31.73 9,036.35
B. Required effort (Line A.2 times 90%)	3,957,8	68.56 8,132.72
C. Current year expenditures (Line I.E and Line II.B)	5,492,8	58.95 12,961.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00 0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requires is met; if both amounts are positive, the MOE requirement is not either column in Line A.2 or Line C equals zero, the MOE calculatincomplete.)	met. If	MOE Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0	0.00%

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

Woodville Union Elementary Tulare County

Second Interim 2015-16 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

54 72298 0000000 Form NCMOE

Printed: 2/24/2016 10:27 AM

SECTION IV - Detail of Adjustments to Base Expendit	Total Expenditures	Expenditures Per ADA
Description of Adjustments	Expenditures	FEI ADA
otal adjustments to base expenditures	0.00	0.0

D. Jalies	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 01) GENERAL FUND	0.00	0.00	0.00	(24,900,00)				
Expenditure Detail Other Sources/Uses Detail	0,00	2.00	0,00		0,00	0.00		
Fund Reconciliation DBI CHARTER SCHOOLS SPECIAL REVENUE FUND								Dany XII ==
Expenditure Detail	0.00	0 00	0.00	0.00	0.00	0:00		15 TO WILL
Olher Sources/Uses Detail Fund Reconciliation					1.45			
OI SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail		U CALLERY						67AG
Other Sources/Uses Detail					3112 (3-41-9)	ALAMAN STREET		
Fund Reconciliation II ADULT EDUCATION FUND				200		1		A STATE OF THE STA
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0,00	0.00	0.00		
Fund Reconciliation								
21 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00		0.00		新聞
Other Sources/Uses Defail					0.00	0.00		
Fund Reconciliation I CAFETERIA SPECIAL REVENUE FUND	4		0.4.000.00	0.00		1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	24,900.00	0,00	0.00	0.00		
Fund Reconciliation	į.							
IDEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation 51 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation If special reserve fund for other than capital outlay						1		
Expenditure Detail					0.00	0.00		100000
Other Sources/Uses Detail Fund Reconciliation					0.00	3.00	(f)	
BI SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail Fund Reconciliation		gen main i		The Property				at a final e
IN SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail				CANADA TENTO	0.00	0.00		
Fund Reconciliation II BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation								
5 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation OI STATE SCHOOL BUILDING LEASE/PURCHASE FUND				keepo kali				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		Sales and Park	0.00	0 00		
Fund Reconciliation								
5I COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
DI SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation II CAP PROJ FUND FOR BLENDED COMPONENT UNITS					1			
Expenditure Detail	0.00	0.00			0.00	0.00		l sansin.
Other Sources/Uses Detail Fund Reconciliation								
II BOND INTEREST AND REDEMPTION FUND						,		
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	STIC							
I TAX OVERRIDE FUND Expenditure Detail								178,2
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation I DEBT SERVICE FUND								the character
Expenditure Detail	2011-112028	131685			0.00	0.00		Section 1
Other Sources/Uses Detail Fund Reconciliation								
FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0 00				ette ya
Other Sources/Uses Detail						0.00		100
Fund Reconciliation II CAFETERIA ENTERPRISE FUND				0.00				100
Expenditure Detail Olher Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation							or the second second	THE PERSON NAMED IN

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
21 CHARTER SCHOOLS ENTERPRISE FUND								CONTRACTOR OF
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation BI OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00				18		
Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation			EFE WELLS FOR	2000 PER DESIGNATION OF THE PER PER PER PER PER PER PER PER PER PE			74 TASK TO 1919	200
WAREHOUSE REVOLVING FUND		1	251					92 2 3
Expenditure Detail	0,00	0.00				8		0.000
Other Sources/Uses Detail				25 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15 TO 15	0,00	0.00		
Fund Reconciliation		1		型员 至 建筑				BELLE
N SELF-INSURANCE FUND	02/22/20	72.220				6	8 12 44 504	AND DESCRIPTION OF THE PERSON
Expenditure Detail	0.00	0.00			0.00	0.00		THE PARTY OF THE P
Other Sources/Uses Detail	511 - CASTAIN		March College	CANDRAG TO MARKET	0.00	Security Committee of the Committee of t	100000000000000000000000000000000000000	
Fund Reconciliation						I I ASSESSMENT OF STREET		SUBJECT OF STREET
Expenditure Detail	SALES ON GREEK	100			1			-7.4 HE 12.5 A
Other Sources/Uses Detail					0.00			
Fund Reconciliation		l l						ELECTIVE CO.
FOUNDATION PRIVATE-PURPOSE TRUST FUND		20.00			1			
Expenditure Detail	0.00	0.00			!			
Other Sources/Uses Detail	1000				0.00			
Fund Reconciliation								Marie III
WARRANT/PASS-THROUGH FUND	E FEET STANKE	DAD SCHEENING						A STATE OF THE STA
Expenditure Detail								1315
Other Sources/Uses Detail								1975
Fund Reconciliation	y was a war of	action of the local line.						ADMINISTE A
STUDENT BODY FUND				CASTA TEST				
Expenditure Detail Other Sources/Uses Detail				Value of the same	月1000000			0.31
Other Sources/Uses Detail Fund Reconciliation					OHOLE WAS A STATE OF			MOST
TOTALS	0.00	0.00	24,900.00	(24,900.00)	0.00	0.00	N. St. B. Brillian	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
	440.00	468.29	6.4%	Not Met
Current Year (2015-16)	437.04	423.48	-3,1%	Not Met
1st Subsequent Year (2016-17)	435.03	431.30	-0.9%	Met
2nd Subsequent Year (2017-18)	435.03	431.00	0.070	

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)

District is in declining enrollment, the ADA for 15-16 is the funded ADA from 14-15. The estimated ADA at 2nd interim reporting period reflects a more accruate enrollment projection than first interim time.

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.

Enro	ilment
	HILLETIE

	2.11011111			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2015-16)	459	458	-0.2%	Met
1st Subsequent Year (2016-17)	455	444	-2.4%	Not Met
2nd Subsequent Year (2017-18)	455	452	-0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Expla	an	ation	:
(required	if	NOT	met)

district is in declining enrollment and the current projection reflects a more accurate number for future years.	

3. CRITERION: ADA to Enrollment

Fiscal Year
Third Prior Year (2012-13)
Second Prior Year (2013-14)
First Prior Year (2014-15)

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.

P-2 ADA

Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
478	496	96.4%
471	484	97.3%
469	481	97.5%
400]	Historical Average Ratio:	97.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.6%

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

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

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form Al. Lines A6 and C9)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	423	458	92.4%	Met
Current Year (2015-16)	423	444	95.3%	Met
st Subsequent Year (2016-17) and Subsequent Year (2017-18)	431	452	95.4%	Met

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

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

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

Explanation:	
•	
(required if NOT met)	

Not Met

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue

4,403,623.00

(Fund 01, Objects 8011, 8012, 8020-8089)

 First Interim
 Second Interim
 Percent Change
 Status

 (Form 01CSI, Item 4A)
 Projected Year Totals
 Percent Change
 Status

 4,470,380.00
 4,478,334.00
 0.2%
 Met

 4,425,114.00
 4,359,528.00
 -1.5%
 Met

4,525,806.00

2.8%

4B. Comparison of District LCFF Revenue to the Standard

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

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)	

Fiscal Year

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

Current Year (2015-16)

The gap funding percentage for 2016-17 and 2017-18 has changed from this interim to second interim projection.

2015-16 Second Interim General Fund School District Criteria and Standards Review

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.

	Unaudited Actua (Resources	Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2012-13)	2.813.064.40	3,343,121.35	84.1%
,	2,866,677.08	3,319,881.04	86.3%
Second Prior Year (2013-14)	2.911,899.42	3,480,153.70	83.7%
First Prior Year (2014-15)	2,011,000.12	Historical Average Ratio:	

IC-	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.7% to 88.7%	80.7% to 88.7%	80.7% to 88.7%

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 for Current Year are extracted

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Rallo	
Fiscal Year		(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		Status
	3.485.317.00	4,607,276.00	75.6%	Not Met
Current Year (2015-16)	3.516.397.00		77.8%	Not Met
1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)	3,483,633.00		76.7%	Not Met
2nd Subsequent real (2017-10)		•		

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

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

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

Explanation: (required if NOT met) The district's total budget amount has increased due to the supplemental and consentration grant under the LCFF funding formula, yet the amount spent for salaries and benefits is relatively stable, thus the percentage of the total salaries and benefits will decline. Unless the LCAP identify more expenses should be spent as salaries and benefits, this situation will remain.

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.

Ī	
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

	First Interim Projected Year Totals	Second Interim Projected Year Totals		Change Is Outside
bject Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
	4 Oliver 9400 02000 (Farm MVR) Line A20			
	1, Objects 8100-8299) (Form MYPI, Line A2) 749,740.59	809,048 68	7.9%	Yes
urrent Year (2015-16)	726,260.00	717,934.00	-1.1%	No
st Subsequent Year (2016-17)		717,934.00	-1-1%	No
nd Subsequent Year (2017-18)	726,260.00			
Explanation: (required if Yes)	The current year federal revenues include carry	over from prior year, whereas the ful	ure years do not.	
Other State Pevenue (Fur	nd 01, Objects 8300-8599) (Form MYPI, Line A3)		
	763,855.00	763,855.00	0.0%	No
current Year (2015-16)	238,206.00	240,550.00	1.0%	No
st Subsequent Year (2016-17) nd Subsequent Year (2017-18)	235,169.00	242,133.00	3.0%	No
nd Subsequent feat (2017-10)	200,100,007			
(required if Yes)				
,				
	nd 01, Objects 8600-8799) (Form MYPI, Line A	010 150 52	0.0%	No
Current Year (2015-16)	218,150.53	218,150.53	0.0%	No No
urrent Year (2015-16) st Subsequent Year (2016-17)	218,150.53 190,053.00	218,150.53 190,053.00	0.0%	No
	218,150.53	218,150.53		
current Year (2015-16) st Subsequent Year (2016-17)	218,150.53 190,053.00	218,150.53 190,053.00	0.0%	No
surrent Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes)	218,150.53 190,053.00 190,053.00	218,150.53 190,053.00 190,053.00	0.0%	No No
current Year (2015-16) st Subsequent Year (2016-17) nd Subsequent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Fun	218,150.53 190,053.00	218,150.53 190,053.00 190,053.00	0,0% 0.0%	No No
urrent Year (2015-16) st Subsequent Year (2016-17) nd Subsequent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Fun	218,150.53 190,053.00 190,053.00	218,150.53 190,053.00 190,053.00 471,587.53 406,500.00	0,0% 0.0% 1.5% -5.8%	No No No Yes
current Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes)	218,150.53 190,053.00 190,053.00 190,053.00	218,150.53 190,053.00 190,053.00	0,0% 0.0%	No No
current Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Funcurrent Year (2015-16) st Subsequent Year (2016-17)	218,150.53 190,053.00 190,053.00 190,053.00 ad 01, Objects 4000-4999) (Form MYPI, Line B4 464,469.53 431,500.00	218,150.53 190,053.00 190,053.00 471,587.53 406,500.00 391,500.00	0,0% 0.0% 1.5% -5.8% -11.3%	No No No Yes
current Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Funcurrent Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes)	218,150.53 190,053.00 190,053.00 190,053.00 40 01, Objects 4000-4999) (Form MYPI, Line B4 464,469.53 431,500.00 441,500.00 Supplies and books spending will be less in fut	218,150.53 190,053.00 190,053.00 471,587.53 406,500.00 391,500.00	0,0% 0.0% 1.5% -5.8% -11.3%	No No No Yes Yes
surrent Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Fundament Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Services and Other Opera	218,150.53 190,053.00 190,053.00 190,053.00 ad 01, Objects 4000-4999) (Form MYPI, Line B4 464,469.53 431,500.00 441,500.00	218,150.53 190,053.00 190,053.00 471,587.53 406,500.00 391,500.00	0,0% 0.0% 1.5% -5.8% -11.3%	No No No Yes Yes
current Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Funcurrent Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes)	218,150.53 190,053.00 190,053.00 190,053.00 190,053.00 464,469.53 431,500.00 441,500.00 Supplies and books spending will be less in fut	218,150.53 190,053.00 190,053.00 190,053.00 471,587.53 406,500.00 391,500.00 ure years due to declining enrollment	0,0% 0.0% 1.5% -5.8% -11.3%	No No No Yes Yes

(required if Yes)

has increased when compare to first interim.

6B. Calculating the District's CI	hange in Total Operating Revenues and E	xpenditures		
DATA ENTRY: All data are extrac	cted or calculated.			
Survey France / Figgal Voor	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Object Range / Fiscal Year	(10,0000 100, 1000	*		
Total Federal, Other State,	and Other Local Revenue (Section 6A)		0.40/	Met
Current Year (2015-16)	1,731,746.12	1,791,054.21	3.4%	Met
1st Subsequent Year (2016-17)	1,154,519.00	1,148,537 00	-0.5% -0.1%	Met
2nd Subsequent Year (2017-18)	1,151,482.00	1,150,120.00	-0.1%	Met
	10th - 0 the Francischer	res (Section 6A)		
	and Services and Other Operating Expenditure 1,703,734,54	1,848,320.63	8.5%	Not Met
Current Year (2015-16)	1,703,734,34	1,639,504 00	0.9%	Met
1st Subsequent Year (2016-17)	1,672,990.00	1.574.900.00	-5.9%	Not Met
2nd Subsequent Year (2017-18)	1,072,990.00	.,		
	al Operating Revenues and Expenditures	to the Standard Percentage Ra	nge	
Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met)				
Explanation: Other Local Revenue (linked from 6A if NOT met)				
1b STANDARD NOT MET - On subsequent fiscal years. Re- projected operating revenue	ne or more total operating expenditures have char asons for the projected change, descriptions of th is within the standard must be entered in Section	nged since first interim projections by the methods and assumptions used in 6A above and will also display in the	more than the standard in one or the projections, and what changes explanation box below.	more of the current year or two s, if any, will be made to bring the
Explanation: Books and Supplies (linked from 6A if NOT met)	Supplies and books spending will be less in futu			
Explanation: Services and Other Exps	For 15-16 year, the spending plan for Title I and has increased when compare to first interim.	d LCAP has been changed to reflect	the program priorities, thus the op-	erating expenses budget amount

if NOT met)

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year. DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the DATA ENTRY: For the required williminum commonly, enter the lesser of 5% of the local general fund experiments and other linearing deed to the control of the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted, Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Required Minimum Status Objects 8900-8999) Contribution 208,486.00 Met 195.035.00 OMMA/RMA Contribution 208,486.00 First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided)	
Explanation: (required if NOT met and Other is marked)		

CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	18.2%	15.4%	13.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.1%	5.1%	4.4%

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	(17,193.00)		0.4%	Met
Current Year (2015-16)	(283,144.00)		6.3%	Not Met
1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)	(142,827 00)		3.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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.

Expla	an	ation	:
required	if	NOT	met)

For 16-17 year, it is projected to be the second year of declining enrollment, deficit spending amount may be more than the standard percentage

 CRITERION: Fund and Cash Balan 	ince	Bal	Cash	and	Fund	ITERION:	a CF
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9A-1. Determining if the District's Ge	neral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years v	ill be extracted; if not, e	nter data for the two subsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2015-16)	1,360,280.60	Met	
1st Subsequent Year (2016-17)	976,137.60	Met	
2nd Subsequent Year (2017-18)	815,458.60	Met	
A-2. Comparison of the District's E	nding Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the s	eral fund ending balance is positive for the current fiscal year a	nd two subsequent fisca	al years.
	eral fund ending balance is positive for the current fiscal year a	nd two subsequent fisca	al years.
Explanation: (required if NOT met) B. CASH BALANCE STANDAR	D; Projected general fund cash balance will be pos		
1a. STANDARD MET - Projected general states and states are stated as a state of the states are stated as a state of the st	D; Projected general fund cash balance will be pos		
Explanation: (required if NOT met) B. CASH BALANCE STANDAR	D: Projected general fund cash balance will be pos ding Cash Balance is Positive		
1a STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDAR BB-1. Determining if the District's Electrics and the state of the state	D: Projected general fund cash balance will be pos iding Cash Balance is Positive will be extracted; if not, data must be entered below. Ending Cash Balance General Fund	tive at the end of th	
Explanation: (required if NOT met) B. CASH BALANCE STANDAR B-1. Determining if the District's En	D: Projected general fund cash balance will be pos Iding Cash Balance is Positive Ivill be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column)	tive at the end of the	
Explanation: (required if NOT met) B. CASH BALANCE STANDAR B-1. Determining if the District's Entertain ATA ENTRY: If Form CASH exists, data to Fiscal Year	D: Projected general fund cash balance will be pos iding Cash Balance is Positive will be extracted; if not, data must be entered below. Ending Cash Balance General Fund	tive at the end of th	
Explanation: (required if NOT met) B. CASH BALANCE STANDAR BB-1. Determining if the District's Endata ENTRY: If Form CASH exists, data to the standard of the control of	D: Projected general fund cash balance will be pos Iding Cash Balance is Positive Ivill be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column)	tive at the end of the	
Explanation: (required if NOT met) B. CASH BALANCE STANDAR 9B-1. Determining if the District's Endata ENTRY: If Form CASH exists, data to Fiscal Year Current Year (2015-16)	D: Projected general fund cash balance will be posinding Cash Balance is Positive vill be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) 1,201,127.66	tive at the end of the	

Explanation: (required if NOT met)

CRITERION: Reserves

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

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

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

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

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.

4	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	423	423	431
District's Reserve Standard Percentage Level:	4%	4%	4%

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 A	U of a SELPA	(Form MYPI, Lis	nes F1a,	F1b1, and F1b2)	ı:
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Do	you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members
lf y	you are the SELPA AU and are excluding special education pass-through funds:
a.	Enter the name(s) of the SELPA(s):

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

Yes

objects 7211-7213 and 7221-7223) 10B. Calculating the District's Reserve Standard

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540,

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.

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
6,558,281.63	5,892,208.00	5,836,605.00
6,558,281.63	5,892,208.00	5,836,605.00 4%
4%	4%	476
262,331.27	235,688.32	233,464.20
65,000.00	65,000.00	65,000,00
262,331.27	235,688.32	233,464.20

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,

Woodville Union Elementary Tulare County

2015-16 Second Interim General Fund School District Criteria and Standards Review

IDC.	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.

	e Amounts	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
(Unrest	ricted resources 0000-1999 except Line 4)	(2013-10)	1200011	
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
	General Fund - Reserve for Economic Uncertainties			
2	(Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
	General Fund - Unassigned/Unappropriated Amount			
3	(Fund 01, Object 9790) (Form MYPI, Line E1c)	1,191,328,31	908,184.31	765,357.31
4.	General Fund - Negative Ending Balances in Restricted Resources			
75	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0,00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8	District's Available Reserve Amount (Lines C1 thru C7)	1,191,328.31	908,184.31	765,357.31
9	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.17%	15.41%	13.11%
	District's Reserve Standard			
	(Section 10B, Line 7):	262,331.27	235,688.32	233,464.20
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the S	tanc	laic
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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)	

-	
SUPI	PLEMENTAL INFORMATION
ATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1bì	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

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

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

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

Descri	iption / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a	Contributions, Unrestricted G	Beneral Fund				
	(Fund 01, Resources 0000-19	(233,094,00)	(233,624,00)	0.2%	530.00	Met
Currer	nt Year (2015-16)	(270,000.00)	(215,000.00)		(55,000.00)	Not Met
1st Su	bsequent Year (2016-17)	(363,108.00)	(220,000.00)		(143,108.00)	Not Met
2nd St	ubsequent Year (2017-18)	(363,106.00)	(220,000,00)	00.170		
1b.	Transfers In, General Fund *					14.1
	nt Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Su	bsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd St	ubsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, General Fund	0.00	0.00	0.0%	0.00	Met
Currer	nt Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Su	ibsequent Year (2016-17) ubsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
Zna Si	absequent rear (2011-10)					
1d.	Capital Project Cost Overrun	S				
	Have capital project cost overn	uns occurred since first interim projections that	may impact		Ma	
	the general fund operational bu	idget?		-	No	
S5B.	Status of the District's Proje	ected Contributions, Transfers, and Car	oital Projects			
DATA	ENTRY: Enter an explanation if N	Not Met for items 1a-1c or if Yes for Item 1d				
1a.	for any of the current year or sti	ributions from the unrestricted general fund to ubsequent two fiscal years. Identify restricted pan, with timeframes, for reducing or eliminating	LOGISHIP SHIP CONTINUOUS SHIPPI	s have chan nt for each p	ged since first interim projections rogram and whether contributions	by more than the standard a are ongoing or one-time in
1a.	for any of the current year or sunature. Explain the district's pla	ributions from the unrestricted general fund to	the contribution	nt for each p	og all and who had	
1a	for any of the current year or sunature. Explain the district's pla Explanation: (required if NOT met)	tributions from the unrestricted general fund to a absequent two fiscal years. Identify restricted property, with timeframes, for reducing or eliminating The contribution amount at first interim reporting	the contribution.	specall educ	ation program, the new projection	n is that this need is not

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MET - Projected transfers o	but have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.
Explanation: (required if NOT met)	
NO - There have been no co	apital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
Project Information:	
(required if YES)	

S6. Long-term Commitments

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

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

¹ Include multiyear commitm	ents, multiyear	debt agreements, and new pro	grams or contracts that result in lo	ong-term obligations	
S6A. Identification of the Distri	ct's Long-ter	m Commitments			
		21 44 2004 10 10	iment data will be extracted and it as applicable, If no First Interim d	t will only be necessary to click the appro lata exist, click the appropriate buttons fo	opriate button for Item 1b, or items 1a and 1b, and enter all
a. Does your district have lo	ng-term (multiy 2 and sections	rear) commitments? S6B and S6C)	No		
since first interim projection	ons?	nultiyear) commitments been ind	n/a		
2 If Yes to Item 1a, list (or upd benefits other than pensions	ate) all new and (OPEB); OPE	d existing multiyear commitmen B is disclosed in Item S7A.	ts and required annual debt servi	ce amounts. Do not include long-term co	ommitments for postemployment
Type of Commitment	# of Years Remaining	Funding Sources (Rev	SACS Fund and Object Codes U	Ised For: Jebt Service (Expenditures)	Principal Balance as of July 1, 2015
Capital Leases					
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans Compensated Absences					
Compensated Absorbes					
Other Long-term Commitments (do n	ot include OPE	(B)			
	1				
					0
TOTAL:					
Type of Commitment (contin	und	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	ueu)	(1 0 1)			
Capital Leases Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans	-				
Compensated Absences			L		4
Other Long-term Commitments (conti	inued):				
					-
	1				

Total Annual Payments:

Has total annual payment increased over prior year (2014-15)?

No

0

0

No

No

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if Yes. 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in total annual payments)
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
n/a
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

	No	

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

 NO	

2 OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

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

(Form 01CSI, Item S7A)	Second Interim
1,339,467.00	1,339,467.00
1.339.467.00	1,339,467.00

Actuarial	Actuarial	
Jul 01, 2013	Jul 01, 2013	

3 OPEB Contributions

 a_{\parallel} OPEB annual required contribution (ARC) per actuarial valuation or Alternative

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

First Interim (Form 01CSI, Item S7A)	Second Interim
110,173.00	110,173.00
110,173.00	110,173.00
110.173.00	110,173.00

b OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752) Current Year (2015-16) Ist Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)

169,872.00	166,394.00
135,000.00	135,000.00
135,000.00	135,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2015-16)
1st Subsequent Year (2016-17)

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

70.334.00	70,334.00
69,949.00	69,949.00
85,557.00	85,557.00

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

11	11
11	11
11	11

4. Comments:

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C7R	dentification of the District's Unfunded Liability for Self-insuran	ce Programs
DATA	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, First land at a in items 2-4.	Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
4	a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
	If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2	Self-Insurance Liabilities a Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2015-16) 1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)	First Interim (Form 01CSI, Item S7B) Second Interim
	 b. Amount contributed (funded) for self-insurance programs Current Year (2015-16) 1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18) 	
4	Comments:	

S8. Status of Labor Agreements

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

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

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

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

			L			
58A. (Cost Analysis of District's Labor Ag	reements - Certificated (Non-n	nanagement) Employe	ees	.,	
					- Desired !! Those are no outraction	one in this section
ATA I	ENTRY: Click the appropriate Yes or No bi	utton for "Status of Certificated Labo	or Agreements as of the F	revious Reportir	g Penod. There are no extracti	ons in this section.
Status Nere a	of Certificated Labor Agreements as of Il certificated labor negotiations settled as	of first interim projections?		Yes		
	if Yes, com	plete number of FTEs, then skip to	section S8B			
	If No, conti	nue with section S8A				
o etific	cated (Non-management) Salary and Be	nefit Negotiations				
Jei tilli	ated (Not management, early and	Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
		(2014-15)	(2015-16)		(2016-17)	(2017-18)
Numbe	r of certificated (non-management) full- juivalent (FTE) positions	25.4		27.0	26.0	26.0
				1/2/42/		
1a.	Have any salary and benefit negotiations	been settled since first interim proj	ections?	n/a	complete questions 2 and 3	
	If Yes, and	the corresponding public disclosure the corresponding public disclosure	documents have been in	ed with the COE	OF complete questions 2 and 5	
		the corresponding public disclosure plete questions 6 and 7.	documents have not bed	ell liled with the	OCE, complete questions 2 of	
1b.	Are any salary and benefit negotiations s	till unsettled?]	
		plete questions 6 and 7		No		
	5 1580 W 3 \$100					
being him als' al	nations Settled Since First Interim Projection Per Government Code Section 3547.5(a)	<u>18</u> Lidate of public disclosure board m	peting:		1	
2a	Per Government Code Section 3347 5(a)	, date of public disclosure board in	Journy.		1	
2b.	Per Government Code Section 3547.5(b)	, was the collective bargaining agre	ement			
	certified by the district superintendent and	d chief business official?				
	If Yes, date	e of Superintendent and CBO certific	cation:		J	
3.	Per Government Code Section 3547.5(c)	, was a budget revision adopted	-			
	to meet the costs of the collective bargain	ning agreement? e of budget revision board adoption:		n/a		
	n res, date	of budget revision board adoption.	>====			
4	Period covered by the agreement:	Begin Date:		End Date:		
	O. I Warranti		Current Year		1st Subsequent Year	2nd Subsequent Year
5	Salary settlement:		(2015-16)		(2016-17)	(2017-18)
	Is the cost of salary settlement included i	n the interim and multiyear	1		11.00	
	projections (MYPs)?	One Year Agreement				
	Total cost of	of salary settlement		1		
	% change i	n salary schedule from prior year				
		Multiyear Agreement				
	Total cost of	of salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used	to support multiyear salar	y commitments:		

legoti	ations Not Settled		1	
6.	Cost of a one percent increase in salary and statutory benefits		Į,	
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2015-16)	(2016-17)	(2017-18)
	To the state of the second	(2015-16)	(2515 17)	1
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
ortifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2015-16)	(2016-17)	(2017-18)
CILIII	1			
1	Are costs of H&W benefit changes included in the interim and MYPs?			
2	Total cost of H&W benefits			
3	Percent of H&W cost paid by employer			
4	Percent projected change in H&W cost over prior year			
ertifi	cated (Non-management) Prior Year Settlements Negotiated			
ince	First Interim Projections		1	
re an	y new costs negotiated since first interim projections for prior year			
ettlen	nents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	if Yes, explain the nature of the new costs.			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2015-16)	(2016-17)	(2017-18)
ertifi	cated (Non-management) Step and Column Adjustments	(2010-10)		
	the state of the s			
1	Are step & column adjustments included in the interim and MYPs?			
2	Cost of step & column adjustments			
3.	Percent change in step & column over prior year		A	
		Current Year	1st Subsequent Year	2nd Subsequent Year
ortifi	cated (Non-management) Attrition (layoffs and retirements)	(2015-16)	(2016-17)	(2017-18)
erun	cated (Noti included in the cate of the ca			
	Are savings from attrition included in the budget and MYPs?			
1.	Are savings from autition included in the badget and with a			
2.	Are additional H&W benefits for those laid-off or retired			11
	employees included in the interim and MYPs?			10
	3-			
ortifia	cated (Non-management) - Other			
ist oth	cated (Non-management) - Other ler significant contract changes that have occurred since first interim projection	s and the cost impact of each cl	hange (i.e., class size, hours of employ	ment, leave of absence, bonuse
c.):				
	1			

	50 - 1 - 1 - 1 - 1 - 1 - 1			
	n-115			

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S8B. 0	Cost Analysis of District's Labo	or Agreements - Classified (Non-m	anagement) I	Employees			
DATA	ENTRY: Click the appropriate Yes or	No button for "Status of Classified Labo	r Agreements a	s of the Previous F	Reporting P	eriod." There are no extra	ctions in this section,
Status Were a	II classified labor negotiations settled If Yes	s of the Previous Reporting Period d as of first interim projections? s, complete number of FTEs, then skip to continue with section S8B.	section S8C	Yes			
Classi	fied (Non-management) Salary and	Benefit Negotlations Prior Year (2nd Interim) (2014-15)		nt Year 15-16)	1:	st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Numbe FTE po	r of classified (non-management) sitions	14.5	, , , ,	15.5			5.5 15.5
1a.	if Yes	ations been settled since first interim pro s, and the corresponding public disclosur s, and the corresponding public disclosur complete questions 6 and 7.	e documents hi	n/a ave been filed with ave not been filed v	the COE, o	complete questions 2 and 3 E, complete questions 2-5	3,
1b.	Are any salary and benefit negotiat	ions still unsettled? s, complete questions 6 and 7.		No			
Negoti 2a	etions Settled Since First Interim Pro Per Government Code Section 354	jections 7.5(a), date of public disclosure board m	neeling:				
2b	certified by the district superintende	.7.5(b), was the collective bargaining agrent and chief business official? s, date of Superintendent and CBO certif					
3	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision board adoption:		n:	n/a			
4.	Period covered by the agreement:	Begin Date:		ert.	nd Date: L		Ond Outromised Vers
5.	Salary settlement:			ent Year 15-16)	1	st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement incluprojections (MYPs)?	uded in the interim and multiyear					
		One Year Agreement					
	Total	cost of salary settlement					
	% ch	ange in salary schedule from prior year					
	Total	Multiyear Agreement cost of salary settlement					
	% ch (may	ange in salary schedule from prior year enter text, such as "Reopener")					
	Identi	ify the source of funding that will be used	d to support mul	tiyear salary comn	nitments:		
Nenoti	ations Not Settled						
6.	Cost of a one percent increase in s	alary and statutory benefits					
0.				ent Year 15-16)	1	st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7.	Amount included for any tentative s	alary schedule increases					

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2nd Subsequent Year

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	(2010-12)		
Are costs of H&W benefit changes included in the interim and MYPs?			
2 Total cost of H&W benefits			
3 Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotlated Since First Interim		1	
re any new costs negotiated since first interim for prior year settlements cluded in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:		<u></u>	
		8	
Classified (Non-management) Step and Column Adjustments	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Classified (Non-management) step and column Adjustments			
Are step & column adjustments included in the interim and MYPs?			
Are step & column adjustments included in the interim and with step Cost of step & column adjustments			
Percent change in step & column over prior year			
	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Classified (Non-management) Attrition (layoffs and retirements)	(2013-10)		
Are savings from attrition included in the interim and MYPs?			
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
-			
Classified (Non-management) - Other		facilities to logge of phrence honus	see etc.):
Classified (Non-management) - Other ist other significant contract changes that have occurred since first interim and the co	ost impact of each (i.e., hours of	remployment, leave of absence, bonds	sca, cio.j.

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S8C. C	ost Analysis of District's Labor Agre	eements - Management/Supe	rvisor/Conf	fidential Employees		
DATA E	NTRY: Click the appropriate Yes or No but ection.	tton for "Status of Management/Su	pervisor/Conf	fidential Labor Agreeme	nts as of the Previous Reporting Po	eriod." There are no extractions
Were all	of Management/Supervisor/Confidential I managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, th If No, continue with section S8C.	s settled as of first interim projection	evious Repor ens?	rting Period n/a		
Manage	ement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim)		rent Year	1st Subsequent Year	2nd Subsequent Year
	i i	(2014-15)	(2)	015-16)	(2016-17)	(2017-18)
Number confiden	of management, supervisor, and tial FTE positions	6.0		6.0	6.0	6.0
1a:	Have any salary and benefit negotiations b	been settled since first interim projecte question 2.	ections?	n/a		
	If No, compl	ete questions 3 and 4				
1b,	Are any salary and benefit negotiations sti	II unsettled? blete questions 3 and 4		n/a	_1	
1.0000000000000000000000000000000000000	tions Settled Since First Interim Projections					
	Salary settlement:			rent Year 015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
	Total cost of	salary settlement				
		alary schedule from prior year ext, such as "Reopener")				
Negotiat 3.	tions Not Settled Cost of a one percent increase in salary ar	nd statutory benefits				
				rent Year 015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4.	Amount included for any tentative salary s	chedule increases			N. J. Hamanishine	
	ment/Supervisor/Confidential		Cum	rent Year	1st Subsequent Year	2nd Subsequent Year
Health a	and Welfare (H&W) Benefits	32	(20	015-16)	(2016-17)	(2017-18)
	Are costs of H&W benefit changes include	ed in the interim and MYPs?				
	Total cost of H&W benefits					
	Percent of H&W cost paid by employer					
	Percent projected change in H&W cost over	er prior year				J
Manage Step and	ment/Supervisor/Confidential d Column Adjustments	Tr.		rent Year 015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are step & column adjustments included in	the budget and MYPs?				
	Cost of step & column adjustments					
	Percent change in step and column over p	rior year				
			Curr	rent Year	1st Subsequent Year	2nd Subsequent Year
	ment/Supervisor/Confidential enefits (mileage, bonuses, etc.)			015-16)	(2016-17)	(2017-18)
		1				
30	Are costs of other benefits included in the in Total cost of other benefits	interim and MYPs?				
	Percent change in cost of other benefits ov	ver prior year				

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S9. Status of Other Funds

S9A. I	Identification of Other Funds with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and pro	ovide the reports referenced in Item 1.
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expendence fund. $$	ditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	ative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and
		

ADD	ITIONAL FISCAL INDICATORS	
	Illowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer t	o any single indicator does not necessarily suggest a cause for concern, but
may al	ert the reviewing agency to the need for additional review.	
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically comple	eted based on data from Criterion 9.
A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance,	No
	are used to determine Yes or No)	
A2.	Is the system of personnel position control independent from the payroll system?	V
		Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's	
	enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that	No
	are expected to exceed the projected state funded cost-of-living adjustment?	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	
7101	retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
		harden and the second
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
۸٥.	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When r	providing comments for additional fiscal indicators, please include the item number applicable to each co	mment.
	Comments: Business Manager resigned as of November 2015, the position is being f	
	(optional)	
	l'	

End of School District Second Interim Criteria and Standards Review