

# **COTTONWOOD UNION SCHOOL DISTRICT**

**20512 West First Street  
Cottonwood, California 96022**

## **AGENDA FOR Tuesday, March 15, 2016, 6:30 P.M.**

**Regular Board Meeting, West Cottonwood Library**

### **Rules and Procedures**

The Cottonwood Union School District Board desires that its meetings be conducted in an open fashion and encourages public participation. Persons attending a meeting who wish to speak concerning an agenda item should notify the Board Chairperson of their desire to speak prior to the start of the meeting and should come forward during the time set aside for public comment and communication. It may be necessary, at times, for the Chairperson to limit discussions due to time considerations.

Arrangements to place an item on the agenda and make a presentation concerning said item must be established with the Superintendent, or any Board Member, at least ten calendar days in advance of the meeting. The request to address the Board shall be submitted in writing and the proposed stated in, or with, the request.

### **1.0 Call Regular Meeting to Order**

### **2.0 Pledge of Allegiance**

### **3.0 Approval of Agenda**

### **4.0 Recognition (Students, Staff, Curriculum)/Curriculum Review – Star Performers – North Cottonwood and Students of the Month – West Cottonwood.**

### **5.0 Public Forum/Hearing of Persons Wishing to Address the Board**

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Education Code 35145.5, Government Code 54954.2) Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, a Board or staff member may ask a question for clarification, make a brief announcement, or make a brief report on his/her own activities. (Government Code 54954.2)

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda.

Comments shall be limited to 3 minutes per person and 20 minutes for all comments, unless different time limits are set by the Chairman subject to the approval of the Board.

### **6.0 Consent Agenda**

#### **6.1 Review of Consent Agenda**

##### **6.1.1 Approval of Board Meeting Minutes for:**

**Regular Board Meeting held on February 16, 2016 (pg. 5-8)**

##### **6.1.2 Accept Letter of Resignation from Zach Westaby- Teacher (pg. 9)**

##### **6.1.3 Consider Approval of Contract with Dannis, Woliver, and Kelly- Legal Services (pg. 10-11)**

#### **6.2 Approval of Consent Agenda**

**7.0 Discussion/Action Items:**

- 7.1 Board members to complete Statement of Economic Interest Forms. (Due to District Office by April 1). The Form 700 and Reference Pamphlet are available for download at <http://www.fppc.ca.gov/index.php?id=500>**
- 7.2 Consider accepting the proposal from KCOE and ISOM Accountancy to perform the annual audits for the years ending 2016, 2017, and 2018. (pg. 12-21)**
- 7.3 Consider approval of the Commercial Warrants.**
- 7.4 Consider approval of the Second Interim for the 2015/2016 fiscal year.**  
The Business Manager will present information on the General Fund, Cafeteria Fund, Special Reserve, Fund–Non-Capital Projects, Retiree Fund, Capital Facilities Fund, Bond Fund and Charter School Fund.  
Narrative (pg. 41-44)  
Cash Flow (pg. 45)  
Cash Flow (pg. 46-47)  
MYP (pg. 45-55)  
SACS Report (pg. 56-137)  
Criteria & Standards Review (pg. 138-168)  
Charter School Second Interim Report (pg. 169-193)
- 7.5 Review and accept corrective action pertaining to the 2014/2015 Audit Findings and Recommendations (pg. 194-211)**
- 7.6 Consider Approval of 2016/17 School Calendar (pg. 212)**
- 7.7 Consider Approval: Board Policies/Administrative Regulations (Second Reading)**  
BP/AR 4030 – Nondiscrimination In Employment  
BP 4121 – Temporary/Substitute Personnel  
AR 4261.1 – Personal Illness/Injury Leave  
BP/AR 5111.1 – District Residency  
BP/AR 5141 – Health Care and Emergencies  
BP/AR 6142.1 – Sexual Health and HIV/AIDS Prevention Instruction  
BP/AR 6173 – Education for Homeless Children  
AR 6173.1 – Education for Foster Youth  
BP 6179 – Supplemental Instruction  
BP/AR 3270 – Sale and Disposal of Books, Equipment and Supplies  
AR 3311 – Bids  
AR 3512 – Equipment  
AR 4112.23 – Special Education Staff  
AR 4119.11/4219.11/4319.11 – Sexual Harassment  
BP/AR 4154/4254/4354 – Health and Welfare Benefits  
AR 5112.2 – Exclusions from Attendance  
BP/AR 5141.31 – Immunizations  
BP 6190 – Evaluation of the Instructional Program  
BP 5131.7- Weapons and Dangerous Instruments

**7.8 Consider approval of the following Personal Request Forms-**

- 7.10.1 Summer School Teachers (2) (pg. 213)
- 7.10.2 Summer School Principal- Stipend (pg. 214)

**8.0 Informational Items:**

- 8.1 CTA Report
- 8.2 Superintendent's Report  
LCAP Updates  
7-11 Committee Update
- 8.3 Principal's Reports
- 8.4 Curriculum/ Instructional Leads Reports

**9.0 Information/Communication Items:**

- 9.1 Shasta County Pooled Investment Report for January, 2016. (pg. 215-216)
- 9.2 Letter from De'An Chambliss, SCOE regarding First Interim Report for 2015/16. (pg. 217-218)

**10.0 Governing Board Discussion and Suggested Agenda Items.**

- 10.1 Discussion of Professional Development, Training, and Conferences

**11.0 Future Meetings:**

- 11.1 Regular Board Meeting, **Tuesday, April 19, 2016, 6:30 p.m.** in the West Cottonwood School Library, 20512 W. First Street, Cottonwood, CA 96022.

**12.0 Closed Session: Adjournment to Closed Session during this meeting to consider and/or take action upon the following items:**

- 12.1 Pursuant to Government Code Section 54957,  
Public Employee Discipline/Dismissal/Release/Evaluation
- 12.2 Pursuant to Government Code Section 54957.6,  
Conference with Labor Negotiator: District Negotiator: Superintendent Alexander RE: Unrepresented Employees
- 12.3 Pursuant to Government Code Section 54957,  
Public Employee Performance Evaluation – Superintendent

Public Notice of Action Taken in Closed Session

### 13.0 Adjournment

#### AMERICAN WITH DISABILITIES ACT NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board of Trustees meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the District Office at (530) 347-3165. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

#### DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda, including documents distributed to the board less than 72 hours in advance of a board meeting are available for public inspection at the District office located at 20512 West First Street, Cottonwood, CA 96022 during normal business hours.

NOTE: Copies of the agenda, approved board minutes and board packets may be reviewed/downloaded on the Cottonwood Union School District's website at [www.cwusd.com](http://www.cwusd.com) Each month's board packet will be available on the website after 3:00 p.m. on the Friday prior to the Regular Board Meeting.

#### **To review and/or print a board packet:**

Go to [www.cwusd.com](http://www.cwusd.com)

Click on [Board of Trustees](#) in the right hand column

Click on [Board Meeting Documents](#) in the left hand column, and

Click on [Meeting Agendas, Minutes, or Board Meeting Packets](#) to review or download as you would like

**Cottonwood Union School District**

**20512 W. First Street  
Cottonwood, CA 96022**

**MINUTES for Tuesday, February 16, 2016, 6:30 P.M.**

Regular Board Meeting, West Cottonwood Library

Members Present: Mr. Iles, Mr. Kohler, Mrs. Semingson, Mr. Vazquez, Mrs. Cordoza  
Members Absent: None  
Others Present: Superintendent Dr. David Alexander  
Principals: Doug Geren, Don Ray  
Laura Merrick, Business Manager  
Becky Bragg, Administrative Assistant  
Staff: Six staff members were present along with seventy-five community members

**PR 1.0 Call Meeting to Order-** Mrs. Semingson called meeting to order at 6:00 p.m.

**PR 2.0 Public Forum/Hearing of Persons Wishing to Address the Board regarding any matter to be conducted during Closed Session-** None at this time.

**PR 3.0** Mr. Vasquez Administered Oath of Office to newly appointed Board Member Kimberly Cordova.

**PR 4.0 Closed Session:** The board adjourned to Closed Session at 6:02 p.m.

PR 3.1 PR 3.1 Pursuant to Government Code Section 54957,  
Public Employee Discipline/Dismissal/Release/Evaluation

**Closed session ended at 6:38 p.m.**

**1.0 Call Regular Meeting to Order-** Mrs. Semingson called regular meeting to order at 6:41 p.m.

**Public Notice of Action Taken in Closed Session-**

1.1 **ACTION:** Mr. Vazquez moved, seconded by Mr. Iles to approve one year leave of absence for certificated employee, ID # (480026)

**2.0 Pledge of Allegiance** led by Mrs. Semingson

**3.0 Approval of Agenda**

**ACTION:** Mr. Kohler moved, seconded by Mr. Vasquez, to approve the agenda as presented.

**VOTE:** Unanimous in favor

- 4.0 **Recognition (Students, Staff)/Curriculum Review –**  
**Star Performers – North Cottonwood** – fifteen students recognized  
**Student of the Month – West Cottonwood** – Six students recognized
- 5.0 **Public Forum/Hearing of Persons Wishing to Address the Board –**  
Mrs. Kizer expressed concerned about late busses and substitutes in the classroom.
- 6.0 **Consent Agenda**
  - 6.1 **Review of Consent Agenda**
    - 6.1.1 Approval of Board Meeting Minutes for:  
Regular Board Meeting held on January 19, 2016; and  
Special Board Meeting held on February 2, 2016
    - 6.1.2 Accept Letters of Resignation from **Jennifer Fox** and **Brittany Young** –  
Instructional Assistants
    - 6.1.3 Consider approval of the 3-year contract with **School Innovations & Achievement** – Mandated Cost Service
  - 6.2 Approval of Consent Agenda  
**ACTION:** Mr. Kohler moved, seconded by Mr. Vasquez, to approve the agenda as presented.  
**VOTE:** Unanimous in favor
- 7.0 **Discussion/Action Items:**
  - 7.1 **Consider approval of the Commercial Warrants.**  
**ACTION:** Mr. Kohler moved, seconded by Mr. Vasquez, to approve the Commercial Warrants  
**VOTE:** Unanimous in favor
  - 7.2 **Review and accept Independent Financial Audit for the 2014/2015 year.**  
**ACTION:** Mr. Kohler moved, seconded by Mr. Iles to accept Independent Financial Audit for the 2014/2015 year without review.  
**VOTE:** Unanimous in favor
  - 7.3 **Board members to complete Statement of Economic Interest Forms. (due to District Office by April 1). The Form 700 and Reference Pamphlet are available for download at <http://www.fppc.ca.gov/index.php?id=500> – Board reminded of April 1, 2016 due date.**
  - 7.4 **Consider approval of the 2016 Local Agency Biennial Notice and review of BB 9270, Conflict of Interest Code**  
**ACTION:** Mr. Kohler moved, seconded by Mr. Iles to approve the 2016 Local Agency Biennial Notice  
**VOTE:** Unanimous in favor

**7.5 Consider approval of the AB1200 with the Cottonwood Teachers' Association.**

**ACTION:** Mr. Vasquez moved, seconded by Mr. Iles, to approve the AB1200 with the Cottonwood Teachers' Association.

**VOTE:** Unanimous in favor

**7.6 First Reading: Board Policies/Administrative Regulations**

BP/AR 4030 – Nondiscrimination In Employment

BP 4121 – Temporary/Substitute Personnel

AR 4261.1 – Personal Illness/Injury Leave

BP/AR 5111.1 – District Residency

BP/AR 5141 – Health Care and Emergencies

BP/AR 6142.1 – Sexual Health and HIV/AIDS Prevention Instruction

BP/AR 6173 – Education for Homeless Children

AR 6173.1 – Education for Foster Youth

BP 6179 – Supplemental Instruction

BP/AR 3270 – Sale and Disposal of Books, Equipment and Supplies

AR 3311 – Bids

AR 3512 – Equipment

AR 4112.23 – Special Education Staff

AR 4119.11/4219.11/4319.11 – Sexual Harassment

BP/AR 4154/4254/4354 – Health and Welfare Benefits

AR 5112.2 – Exclusions from Attendance

BP/AR 5141.31 – Immunizations

BP 6190 – Evaluation of the Instructional Program

**7.7 Discussion of Revision of BP-5131.7, Weapons and Dangerous Instruments.-**  
Discussed current policy and AUHSD policy

**7.8 Discussion of Development of 7-11 Committee.**

Kim Cordova joined the committee to make a total of 8 members

**8.0 Informational Items:**

8.1 **CTA Report-** Ms. Andrews shared that the teachers loved the Kim Sutton workshop.

8.2 **Superintendent's Report-** Dr. Alexander gave a LCAP Update and shared that half of the advisory meetings have been completed.

8.3 **Principal's Reports-**

**Mr. Ray** reported on Lego Robotics

**Mr. Geren** reported on bowling, the Father-Daughter Dance, Ag Day, 8<sup>th</sup> grade Invasion Day, Kings Game, Practice SAT for 8<sup>th</sup> grade students, progress reports, lights in gym have been replaced, Site Council-Safety Plan

- 8.4 **Annual Report from Mark Boyle, Director, Cottonwood Creek Charter School-** Mark Boyle gave Annual Update Report.

9.0 **Information/Communication Items:**

- 9.1 Shasta County Pooled Investment Report for December, 2015.

10.0 **Governing Board Discussion and Suggested Agenda Items**

11.0 **Future Meetings:**

- 11.1 Regular Board Meeting, **Tuesday, March 15, 2016, 6:30 p.m.** in the West Cottonwood School Library, 20512 W. First Street, Cottonwood, CA 96022.

12.0 **Closed Session: Adjournment to Closed Session at 8:45 p.m. to consider and/or take action upon the following items:**

- 12.1 Pursuant to Government Code Section 54957,  
Public Employee Discipline/Dismissal/Release/Evaluation

**Public Notice of Action Taken in Closed Session-**

No action taken

13.0 **Adjournment-** the meeting adjourned at 9:32 p.m.

\_\_\_\_\_  
Judy Semingson, President

\_\_\_\_\_  
Tom Vazquez, Clerk

\_\_\_\_\_  
Matt Iles, Member

\_\_\_\_\_  
Greald Kohler, Member

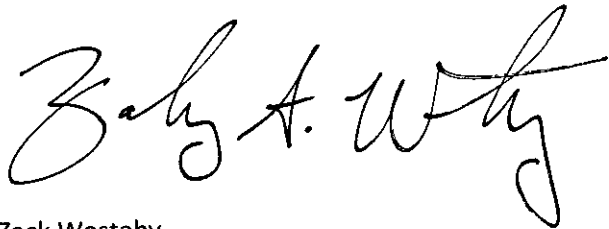
\_\_\_\_\_  
Kimberly Cordova, Member

March 4, 2016

It is with deep regret that I will be resigning from my position as a fourth grade teacher at North Cottonwood School in the Cottonwood Elementary School District. Being an intern has been a great experience but I would like to spend more time preparing for my exams and completing my student teaching.

I would really like to return to the district to complete my student teaching and future employment. I have enjoyed my time and hope to continue with my after school duty, if allowed.

Sincerely,

A handwritten signature in cursive script, reading "Zack A. Westaby". The signature is written in black ink and is positioned above the printed name.

Zack Westaby

## **AGREEMENT FOR PROFESSIONAL SERVICES**

This Agreement is made and entered into this 26th day of February, 2016, by and between the Cottonwood Union School District, hereinafter referred to as District, and Dannis Woliver Kelley, a professional corporation, hereinafter referred to as Attorney.

In consideration of the promises and the mutual agreements hereinafter contained, District and Attorney agree as follows:

District appoints Attorney to represent, advise, and counsel it from July 1, 2015, through and including June 30, 2016, and continuing thereafter as approved. Any services performed during the period between the above commencement date and the date of Board action approving this Agreement are hereby ratified by said Board approval. Attorney agrees to prepare periodic reviews of relevant court decisions, legislation, and other legal issues. Attorney agrees to keep current and in force at all times a policy covering incidents of legal malpractice.

District shall be truthful with Attorney, cooperate with Attorney, keep Attorney informed of developments, perform the obligations it has agreed to perform under this Agreement and pay Attorney bills in a timely manner.

Except as hereinafter provided, District agrees to pay Attorney two hundred twenty-five dollars (\$225) to three hundred ten dollars (\$310) per hour for shareholders, special counsel and of counsel; one hundred eighty-five dollars (\$185) to two hundred twenty-five dollars (\$225) per hour for associates; and one hundred twenty dollars (\$120) to one hundred forty dollars (\$140) per hour for paralegals and law clerks. The rate for Gregory J. Dannis will be three hundred thirty-five dollars (\$335) per hour. Rates for individual attorneys may vary within the above ranges depending on the level of experience and qualifications and the nature of the legal services provided. Substantive communications advice (telephone, voice-mail, e-mail) is billed in a minimum increment of one-tenth (.1) of an hour, except for the first such advice in any business day, which is charged in a minimum of three-tenths (.3) of an hour. In the course of travel it may be necessary for Attorney to work for and bill other clients while in transit. If, during the course of representation of District, an insurance or other entity assumes responsibility for payment of all or partial fees of Attorney on a particular case or matter, District shall remain responsible for the difference between fees paid by the other entity and Attorney's hourly rates as specified in this Agreement unless otherwise agreed by the parties.

Agreements for legal fees at other than the hourly rate set forth above may be made by mutual agreement for special projects or particular scopes of work.

District further agrees to reimburse Attorney for actual and necessary expenses and costs with respect to providing the above services, including support services such as copying costs, express postage, and facsimile transmittals. District agrees that such actual and necessary expenses may vary according to special circumstances necessitated by request of District or emergency conditions which occasionally arise.

District further agrees to pay for major costs and expenses by paying third parties directly including, but not limited to, costs of serving pleadings, filing fees and other charges assessed by courts and other public agencies, arbitrators' fees, court reporters' fees, jury fees, witness fees, investigation expenses, consultants' fees, and expert witness fees. Upon mutual consent of District and Attorney, Attorney may pay for such costs and expenses and District shall advance costs and expenses to Attorney.

Occasionally Attorney may provide District officials and/or employees with food or meals at Attorney-sponsored trainings or when working with District officials and/or employees. Attorney may provide such food or meals without additional charge in exchange for the consideration provided by the District under this Agreement.

Attorney shall send District a statement for fees and costs incurred every calendar month. Attorney's statements shall clearly state the basis thereof, including the amount, rate and basis for calculations or other methods of determination of Attorney's fees. District shall pay Attorney's statements within thirty (30) days after each statement's date. Upon District office's request for additional statement information, Attorney shall provide a bill to District no later than ten (10) days following the request. District is entitled to make subsequent requests for bills at intervals of no less than thirty (30) days following the initial request.

It is expressly understood and agreed to by both parties that Attorney, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the District.

Because Attorney represents many school and community college districts, county offices of education, joint powers authorities, SELPAs and other educational entities, conflicts of interest may arise in the course of Attorney's representation. If Attorney becomes aware of any potential or actual conflicts of interest, Attorney will inform the District of the conflict and comply with the legal and ethical requirements to fulfill its duties of loyalty and confidentiality to District. If District has any question about whether Attorney has a conflict of interest in its representation of District in any matter, it may contact Attorney or other legal counsel for clarification.

District or Attorney may terminate this Agreement by giving thirty (30) days written notice of termination to the other party.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement for Professional Services.

COTTONWOOD UNION SCHOOL DISTRICT

\_\_\_\_\_  
Dr. David Alexander  
Superintendent

\_\_\_\_\_  
Date

DANNIS WOLIVER KELLEY

\_\_\_\_\_  
Mark W. Kelley  
Attorney at Law

\_\_\_\_\_  
Date

DANNIS WOLIVER KELLEY

\_\_\_\_\_  
Roman J. Muñoz  
Attorney at Law

\_\_\_\_\_  
Date

3-3-16

At its public meeting of \_\_\_\_\_, 2016, the Board approved this Agreement and authorized the Board president, Superintendent or Designee to execute this Agreement.



K·C·O·E  
I·S·O·M

February 24, 2016

Dr. David Alexander  
Cottonwood Union Elementary School District  
20512 West First Street  
Cottonwood, CA 96022

Dear David:

The following represents our understanding of the services we will provide Cottonwood Union Elementary School District (the District).

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2016, 2017, and 2018, and for the years then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Schedule of Average Daily Attendance
2. Schedule of Instructional Time
3. Schedule of Financial Trends and Analysis
4. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

The following supplementary information will also accompany the District's basic financial statements. We will not subject such information to the auditing procedures applied in the audit of the financial statements and we will not express an opinion or provide any assurance on them.

1. Local Education Agency Organization Structure
2. Schedule of Charter Schools

#### **The Objective of an Audit**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in accordance with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

#### **General Audit Procedures**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing

procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### **Internal Control Audit Procedures**

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* issued by the Comptroller General of the United States of America, and the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

### **Compliance with Laws and Regulations**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and

3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
4. For including the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by the District's auditor;
5. For identifying and ensuring that the District complies with the laws and regulations applicable to its activities; and
6. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

### **Reporting**

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Trustees of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions are other than unqualified, we will fully discuss the reasons with you in advance.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance

over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

In accordance with the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, we will also issue a written report that will include an opinion or disclaimer of opinion regarding the District's compliance with the state compliance requirements described in the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

#### **Other**

We may advise you about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. Management is also responsible for adjusting the financial statements to correct material misstatements and for affirming to us in the management representation letter that the effects of any uncorrected misstatements, resulting from errors or fraud, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

With respect to any nonattest services we perform, the District's management is responsible for: (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. *Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a nonattest service.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In accordance with our document retention and destruction policy, the documentation related to this engagement will be retained for eight years.

We may from time to time, and depending on the circumstances, use certain third-party service providers in serving your account. We may share confidential information about you with these services providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider.

**Provisions of Engagement Administration, Timing, and Fees**

The timing of our audit will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Document internal control and preliminary tests	July	September
Mail confirmations	July	September
Perform year-end audit procedures	September	November
Issue audit reports	By December 15 <sup>th</sup>	By December 15 <sup>th</sup>

Taen F. Saeteurn is the engagement principal for the audit services specified in this letter. Her responsibilities include supervising Kcoe Isom, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Our gross fee, including expenses, will not exceed the following for the fiscal years indicated:

2015-16	\$23,850
2016-17	\$24,800
2017-18	\$25,790

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. We understand that you will provide us with all financial records and related information required for our audit and that you are responsible for the accuracy and completeness of that information. We will provide you with lists of information and various forms that can be used to provide us with the financial records and related information required for our audit. You will be obligated to compensate us at the average hourly rates included below for all time expended by us as a result of the issuance of new long-term debt, acquisition or construction of new capital assets, establishment of new funds, implementing new attendance programs, receiving new awards subject to state compliance testing, identification and testing of new major programs, sponsoring of new charter schools, and adjusting the financial statements for inaccurate or incomplete amounts recorded in the general ledger, unaudited actual financial reports, or

conversion entries. Your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

Whenever possible, we will attempt to use District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. A late payment fee of 1.5% per month will be added to all overdue balances over 30 days. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all charges and to reimburse us for all out-of-pocket expenditures through the date of termination.

All audit requirements included in the July 1, 2015, audit guide published by the Education Audit Appeals Panel, *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, have been incorporated in the above fees. In the event that any additional services may be requested by the District or required by *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel subsequent to July 1, 2015, those services will be billed to the District at \$285 per hour for 2015-16, \$300 per hour for 2016-17, and \$315 per hour for 2017-18.

The above fees do not include the presentation of the audit report at the District's board meeting. Should you desire a presentation, you will be obligated to compensate us at our standard hourly rates for travel time and travel expenses in addition to the time required to prepare for and attend the board meeting. Our standard hourly rates, which are adjusted annually in January, are currently as follows:

Partner	\$400
Manager	\$240
Senior	\$210

The comprehensive changes related to the financial reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, require adequate planning and preparation by District personnel to ensure that all necessary information is accurately and thoroughly compiled prior to the beginning of audit fieldwork. We recommend that District personnel responsible for preparing for the audit develop a comprehensive list of all tasks required to be completed prior to and following the fiscal year-end and that District management monitor a timeline of deadlines to verify that the District is prepared for the arrival of the auditors.

Proper use of funds, objects, and functions by District personnel is key to efficiently performing the audit. Because the conversion entries in the SACS Financial Reporting Software are designed to prohibit correcting accounting errors that have been made in the general ledger, conversion entries need to be prepared and reviewed by District personnel prior to closing the funds in the general ledger. The above fees are based on District personnel performing all closing and conversion procedures and recording all necessary journal entries in the general ledger prior to fieldwork and submitting amended, unaudited actual financial reports if necessary.

The audit documentation for this engagement is the property of KCoe Isom, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the California State Controller's Office or the U.S. Government Accountability Office and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of KCoe Isom, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to the Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the District's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Cottonwood Union Elementary School District

February 24, 2016

Page 9

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our 2012 external peer review report of Matson and Isom for your consideration and files. KCoe Isom, LLP formed January 1, 2015, upon merging Kennedy and Coe and Matson and Isom.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us. This agreement is binding upon, and inures to the benefit of, the parties and their respective permitted successors and assigns. Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. A copy is enclosed for your records.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Very truly yours,

KCoe Isom, LLP



Taen F. Saeteurn, CPA

Email: [taen.saeteurn@kcoe.com](mailto:taen.saeteurn@kcoe.com)

TFS:dap

Enclosures

**Acknowledged:**

Cottonwood Union Elementary School District

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Signature

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Title

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Date



**POWELL & SPAFFORD, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA  
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy  
Member American Institute of Certified Public Accountants

### System Review Report

To the Members of  
Matson and Isom  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Matson and Isom (the firm) in effect for the year ended March 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of Employee Benefit Plans.

In our opinion, the system of quality control for the accounting and auditing practice of Matson and Isom in effect for the year ended March 31, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Matson and Isom has received a peer review rating of *pass*.

*Powell & Spafford, LLP*

May 24, 2012

Scheduled 03/08/2016 - 03/10/2016

B.

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		AMERIGAS (000535/2) P.O. BOX 7155 PASADENA, CA 91109-7155						
2015/16	02/06/16		PROPANE NORTH	3049026482	03/08/16	Audit		1,287.34
		2016 (001307) 01-001-0000-8260-5510-0000-8200-000-						
Total Invoice Amount								1,287.34
AP Vendor		ANDERSON-COTTONWOOD DISP SRVCE (000005/1) PO BOX 541065 LOS ANGELES, CA 90054-1065						
2015/16	03/01/16	R4816-00308	DISPOSAL SERVICE	1644304-0531-0	03/08/16	Audit		866.02
		2016 (002086) 01-001-0000-8240-5510-0000-8200-000-						
Check #				BatchId		Check Date		PO# P4816-00308
2015/16	03/01/16	R4816-00308	DISPOSAL SERVICE	1644305-0531-7	03/08/16	Audit		707.42
		2016 (002086) 01-001-0000-8240-5510-0000-8200-000-						
Check #				BatchId		Check Date		PO# P4816-00308
Total Invoice Amount								1,573.44
Direct Vendor		CALIFORNIA SAFETY CO (000021/1) PO BOX 990956 REDDING, CA 96099-0956						
2015/16	02/08/16		REPAIR	321621	03/08/16	Audit		118.75
		2016 (001340) 01-020-0000-1110-5630-1110-1000-100-						
2015/16	02/16/16		REPAIR WEST	321701	03/08/16	Audit		196.25
		2016 (001337) 01-020-0000-8200-5630-0000-8200-100-						
2015/16	02/23/16		REPAIR NORTH	321760	03/08/16	Audit		69.88
		2016 (001322) 01-050-0000-8200-5630-0000-8200-100-						
2015/16	03/01/16	R4816-00309	ALARM JAN 16- JUN	322002	03/08/16	Audit		50.00
		2016 (003205) 01-001-0000-0000-5630-0000-3600-000-						
		2016 (001335) 01-020-0000-2700-5630-0000-2700-100-						
		2016 (001341) 01-030-0000-2700-5630-0000-2700-100-						
		2016 (001324) 01-050-0000-2700-5630-0000-2700-100-						
Check #				BatchId		Check Date		PO# P4816-00309
2015/16	03/01/16	R4816-00309	ALARM JAN 16- JUN	322004	03/08/16	Audit		150.00
		2016 (003205) 01-001-0000-0000-5630-0000-3600-000-						
		2016 (001335) 01-020-0000-2700-5630-0000-2700-100-						
		2016 (001341) 01-030-0000-2700-5630-0000-2700-100-						

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

Scheduled 03/08/2016 - 03/10/2016

Ba

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
AP Vendor	CALIFORNIA SAFETY CO (000021/1)			(continued)				
2015/16	03/01/16	R4816-00309	ALARM JAN 16- JUN 16	322004 (continued)	03/08/16	Audit		(continued)
		2016 (001324)	01-050-0000-2700-5630-0000-2700-100-					
	Check #			BatchId		Check Date		PO# P4816-00309
2015/16	03/01/16	R4816-00309	ALARM JAN 16- JUN 16	322529	03/08/16	Audit		25.00
		2016 (003205)	01-001-0000-0000-5630-0000-3600-000-					
		2016 (001335)	01-020-0000-2700-5630-0000-2700-100-					
		2016 (001341)	01-030-0000-2700-5630-0000-2700-100-			25.00		
		2016 (001324)	01-050-0000-2700-5630-0000-2700-100-					
	Check #			BatchId		Check Date		PO# P4816-00309
2015/16	03/01/16	R4816-00309	ALARM JAN 16- JUN 16	322620	03/08/16	Audit		71.00
		2016 (003205)	01-001-0000-0000-5630-0000-3600-000-			71.00		
		2016 (001335)	01-020-0000-2700-5630-0000-2700-100-					
		2016 (001341)	01-030-0000-2700-5630-0000-2700-100-					
		2016 (001324)	01-050-0000-2700-5630-0000-2700-100-					
	Check #			BatchId		Check Date		PO# P4816-00309
						Total Invoice Amount		680.88
Direct Vendor	CHARTER BUSINESS (000585/1) P.O. BOX 60188 LOS ANGELES, CA 90060-0188							
2015/16	02/09/16		INTERNET SERVICES	020916	03/08/16	Audit		1,371.28
		2016 (001388)	01-020-0000-2700-5920-0000-2700-100-			685.64		
		2016 (001386)	01-050-0000-2700-5920-0000-2700-100-			685.64		
						Total Invoice Amount		1,371.28
Direct Vendor	COASTAL BUSINESS SYSTEMS LEASING COMPANY (000270/1) 336 FIRST ST EUREKA, CA 95501							
2015/16	02/18/16		DOC STAR	854119	03/08/16	Audit		233.28
		2016 (001311)	01-001-0000-7200-5610-0000-7200-000-					
						Total Invoice Amount		233.28

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

## ReqPay05a

## Payment Register

Scheduled 03/08/2016 - 03/10/2016

B

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		COTTONWOOD WATER DISTRICT (000002/1) PO BOX 2130 COTTONWOOD, CA 96022						
2015/16	02/19/16		WATER SCA	593756SCA	03/08/16	Audit		1.65
		2016 (001309)	01-001-0000-8230-5510-0000-8200-000-					
2015/16	02/23/16		WATER	802818	03/08/16	Audit		327.09
		2016 (001309)	01-001-0000-8230-5510-0000-8200-000-					
Total Invoice Amount								328.74
Direct Vendor		CREATIVE MATHEMATICS (000682/1) 4001 WEST END RD ARCATA, CA 95521						
2015/16	02/12/16		INSTR MATERIALS	39469	03/10/16	Audit		401.50
		2016 (001188)	01-050-1100-0000-4310-1110-1000-100-					
FP	2015/16	02/22/16	R4816-00280	WORKSHOP TRAINING	CS5940	03/08/16	Audit	4,000.00
		2016 (001287)	01-050-3010-0000-5210-1110-1000-100-					
Check #				BatchId		Check Date		PO# P4816-00280
Total Invoice Amount								4,401.50
AP Vendor		CROSS PETROLEUM (000083/1) PO BOX 492200 REDDING, CA 96049-2200						
2015/16	02/15/16	R4816-00135	FUEL FOR VEHICLES	CL37837	03/08/16	Audit		1,009.96
		2016 (003195)	01-001-0000-0000-4601-0000-3600-000-			1,009.96		
		2016 (001250)	01-001-0000-8120-4510-0000-8110-100-					
		2016 (001889)	13-001-5310-0000-4510-0000-3700-000-					
Check #				BatchId		Check Date		PO# P4816-00135
2015/16	02/29/16	R4816-00135	FUEL FOR VEHICLES	CL38103	03/08/16	Audit		1,592.36
		2016 (003195)	01-001-0000-0000-4601-0000-3600-000-			1,460.19		
		2016 (001250)	01-001-0000-8120-4510-0000-8110-100-			75.59		
		2016 (001889)	13-001-5310-0000-4510-0000-3700-000-			56.58		
Check #				BatchId		Check Date		PO# P4816-00135
Total Invoice Amount								2,602.32
Direct Vendor		DANA ROCHLITZ REPAIR INC. (000101/1) 5197-A DESCHUTES RD ANDERSON, CA 96007						
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)							

## ReqPay05a

## Payment Register

Scheduled 03/08/2016 - 03/10/2016

B

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		DANA ROCHLITZ REPAIR INC. (000101/1)		(continued)				
2015/16	02/08/16		BUS #193	61334	03/08/16	Audit		1,412.41
		2016 (003205)	01-001-0000-0000-5630-0000-3600-000-					
2015/16	02/09/16		TRANS	061378	03/09/16	Audit		238.00
		2016 (003205)	01-001-0000-0000-5630-0000-3600-000-					
2015/16	02/22/16		BUS #95	61432	03/08/16	Audit		156.00
		2016 (003205)	01-001-0000-0000-5630-0000-3600-000-					
2015/16	02/24/16		BUS # 193	61364	03/09/16	Audit		939.68
		2016 (003205)	01-001-0000-0000-5630-0000-3600-000-					
Total Invoice Amount								2,746.09

AP Vendor		EAGLE SOFTWARE (000228/1) 1065 N PACIFICENTER DR STE 400 ANAHEIM, CA 92806						
FP	2015/16	01/25/16	R4816-00106	AERIES CONFERENCE REGISTRATION	CONF-11994 *	03/08/16	Audit	1,575.00
				2016 (001278)	01-020-0000-2700-5210-0000-2700-100-		1,050.00	
				2016 (001286)	01-050-0000-2700-5210-0000-2700-100-		525.00	
	Check #				BatchId		Check Date	PO# P4816-00106
Total Invoice Amount								1,575.00

Direct Vendor		ESSEX MECHANICAL SERVICES (000546/1) 8687 DESCHUTES RD PALO CEDRO, CA 96073						
	2015/16	02/24/16		QTR MAINT	2017044	03/09/16	Audit	4,526.00
			2016 (001343)	01-001-0000-8200-5630-0000-8200-000-				
Total Invoice Amount								4,526.00

Direct Vendor		FIRST NATIONAL BANK OMAHA MASTERCARD (000129/1) PO BOX 2818 OMAHA, NE 68103-2818						
	2015/16	03/09/16		SP ED MTG	94209Z	03/09/16	Audit	22.13
			2016 (001359)	01-001-0000-2700-5801-0000-2700-000-				
Total Invoice Amount								22.13

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

Scheduled 03/08/2016 - 03/10/2016

B

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		FRANZ FAMILY BAKERIES (000537/1) P.O. BOX 742654 LOS ANGELES, CA 90074-2654						
2015/16	02/01/16		BAKERY - CAFE	046300503218	03/08/16	Audit		140.80
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/09/16		BAKERY - CAFE	046300504017	03/08/16	Audit		77.35
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/16/16		BAKERY - CAFE	046300504713	03/08/16	Audit		199.60
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/22/16		BAKERY -CAFE	046300505316	03/08/16	Audit		161.25
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
Total Invoice Amount								579.00
Direct Vendor		GOLD STAR FOODS, INC. (000630/1) 3781 E AIRPORT DR. ONTARIO, CA 91761						
2015/16	02/01/16		FOOD -CAFE	1573344	03/08/16	Audit		899.10
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/09/16		FOOD- CAFE	1585166	03/08/16	Audit		1,532.55
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/22/16		FOOD - CAFE	1602304	03/08/16	Audit		842.26
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
Total Invoice Amount								3,273.91
Direct Vendor		I-5 RENTALS (000313/1) 8443 COMMERCIAL WAY REDDING, CA 96002-3902						
2015/16	02/18/16		SCISSOR LIFT	3597	03/08/16	Audit		438.75
		2016 (001313)	01-020-0000-2700-5610-0000-2700-100-					
Total Invoice Amount								438.75
AP Vendor		JW PEPPER (000692/1) 6735 SIERRA COURT STE. E DUBLIN, CA 94568-2618						
FP	2015/16	02/23/16	R4816-00327	MUSIC	13620989	03/08/16	Audit	176.65
			2016 (003882)	01-020-0100-1110-4310-1110-4100-000-				
Check #		BatchId			Check Date		PO# P4816-00327	
Total Invoice Amount								176.65
Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)								

Scheduled 03/08/2016 - 03/10/2016

B

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
AP Vendor		LAUNDRY WORLD (000141/1) PO BOX 98 ANDERSON, CA 96007						
2015/16	02/03/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	124400	03/08/16	Audit		81.98
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/03/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	124422	03/08/16	Audit		23.65
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/03/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	124423	03/08/16	Audit		60.00
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/10/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	124719	03/08/16	Audit		47.00
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/10/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	124758	03/08/16	Audit		23.65
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/10/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	124759	03/08/16	Audit		60.00
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/17/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125094	03/08/16	Audit		23.65
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/17/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125095	03/08/16	Audit		49.75
Check #		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId		Check Date		PO# P4816-00310
2015/16	02/17/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125096	03/08/16	Audit		60.00
		2016 (001306)	01-001-0000-8250-5510-0000-8200-000-					

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

## ReqPay05a

## Payment Register

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
AP Vendor		LAUNDRY WORLD (000141/1)		(continued)				
Check #				BatchId		Check Date		PO# P4816-00310
2015/16	02/24/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125416	03/08/16	Audit		23.65
2016 (001306)		01-001-0000-8250-5510-0000-8200-000-		BatchId		Check Date		PO# P4816-00310
2015/16	02/24/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125417	03/08/16	Audit		47.00
2016 (001306)		01-001-0000-8250-5510-0000-8200-000-		BatchId		Check Date		PO# P4816-00310
2015/16	02/24/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125418	03/08/16	Audit		60.00
2016 (001306)		01-001-0000-8250-5510-0000-8200-000-		BatchId		Check Date		PO# P4816-00310
2015/16	03/02/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125701	03/08/16	Audit		47.00
2016 (001306)		01-001-0000-8250-5510-0000-8200-000-		BatchId		Check Date		PO# P4816-00310
2015/16	03/02/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125727	03/08/16	Audit		23.65
2016 (001306)		01-001-0000-8250-5510-0000-8200-000-		BatchId		Check Date		PO# P4816-00310
2015/16	03/02/16	R4816-00310	LAUNDRY SERVICE JAN - DEC	125728	03/08/16	Audit		60.00
2016 (001306)		01-001-0000-8250-5510-0000-8200-000-		BatchId		Check Date		PO# P4816-00310
Total Invoice Amount								690.98
AP Vendor		LEARNING A-Z (000310/1) 1840 EAST RIVER RD STE 320 TUCSON, AZ 85718						
FP	2015/16	03/03/16	R4816-00330	READYTEST	1608012	03/08/16	Audit	959.20
2016 (001185)		01-020-0000-1110-4310-1110-1000-100-		BatchId		479.60		
2016 (001203)		01-050-0000-1110-4310-1110-1000-100-		BatchId		479.60		
Check #				BatchId		* Check Date		PO# P4816-00330
Total Invoice Amount								959.20

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		LOZANO SMITH (000202/1) 7404 NORTH SPALDING FRESNO, CA 93720-3370						
2015/16	02/18/16		GEN LGL	49240	03/08/16	Audit		1,739.00
2016 (001379) 01-001-0000-7200-5810-0000-7200-000-								
Total Invoice Amount								1,739.00
Direct Vendor		MIDAMERICA ADMINISTRATIVE & RETIREMENT SOLUTIONS INC (000278/1) PO BOX 565 HIGHLAND CITY, FL 33846						
2015/16	02/09/16		ADMIN FEES	2478	03/08/16	Audit		106.89
2016 (001358) 01-001-0000-7200-5801-0000-7200-000-								
Total Invoice Amount								106.89
Direct Vendor		NORTHSTATE MECHANICAL SERVICES (000054/1) PO BOX 494996 REDDING, CA 96049						
2015/16	01/14/16		REPAIR WEST	323844	03/08/16	Audit		874.13
2016 (001337) 01-020-0000-8200-5630-0000-8200-100-								
2015/16	01/25/16		REPAIR EAST	323879	03/08/16	Audit		1,140.73
2016 (001328) 01-030-0000-8200-5630-0000-8200-100-								
2015/16	01/26/16		REPAIR NORTH	323871	03/08/16	Audit		220.56
2016 (001322) 01-050-0000-8200-5630-0000-8200-100-								
2015/16	01/26/16		REPAIR EAST	323878	03/08/16	Audit		466.73
2016 (001328) 01-030-0000-8200-5630-0000-8200-100-								
2015/16	01/27/16		REPAIR SHOP HEATER	323880	03/08/16	Audit		646.20
2016 (001337) 01-020-0000-8200-5630-0000-8200-100-								
Total Invoice Amount								3,348.35
AP Vendor		NWN (000525/2) DEPT 34611 PO BOX 39000 SAN FRANCISCO, CA 94139						
FP	2015/16	02/23/16	R4816-00322	PROJECTOR	IN261657	03/08/16	Audit	510.63
2016 (002371) 01-020-6500-0200-4310-5770-1110-100-								
Check #			BatchId			Check Date		PO# P4816-00322

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

## ReqPay05a

## Payment Register

Scheduled 03/08/2016 - 03/10/2016

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Total Invoice Amount								510.63
Direct Vendor OFFICE DEPOT BUSINESS SERV DIV (000091/2) PO BOX 70025 LOS ANGELES, CA 90074-0025								
2015/16	02/04/16		DO SUPPLIES	822229907001	03/09/16	Audit		57.51
2016 (001247) 01-001-0000-2700-4510-0000-2700-100-								
2015/16	02/09/16	R4816-00314	MISC SUPPLIES	823139263001	03/08/16	Audit		202.73
2016 (001188) 01-050-1100-0000-4310-1110-1000-100-						85.38		
2016 (001189) 01-050-1100-2420-4310-1110-1000-100-						117.35		
Check #						Check Date	PO# P4816-00314	
FP	2015/16	02/09/16	R4816-00314	MISC SUPPLIES	823139398001	03/08/16	Audit	79.59
2016 (001188) 01-050-1100-0000-4310-1110-1000-100-						33.52		
2016 (001189) 01-050-1100-2420-4310-1110-1000-100-						46.07		
Check #						Check Date	PO# P4816-00314	
FP	2015/16	02/10/16	R4816-00313	TONER	823372757001	03/08/16	Audit	68.81
2016 (001159) 01-020-1100-2420-4310-0000-2420-100-								
Check #						Check Date	PO# P4816-00313	
FP	2015/16	02/25/16	R4816-00324	WEST SUPPLIES	826309094001	03/08/16	Audit	1,116.47
2016 (001242) 01-020-0000-2700-4510-0000-2700-100-						156.61		
2016 (001162) 01-020-1100-0000-4310-1110-1000-100-						959.86		
Check #						Check Date	PO# P4816-00324	
Total Invoice Amount								1,525.11
AP Vendor OLIVER & ANDY'S BOOK CO (000675/1) 5832 LINCOLN DR #334 MINNEAPOLIS, MN 55436								
2015/16	02/10/16	R4816-00259	LIBRARY	12273	03/08/16	Audit		1,306.75
2016 (001140) 01-050-1100-0180-4210-0000-2420-000-						1,404.76		
Check #						Check Date	PO# P4816-00259	
Total Invoice Amount								1,306.75
Direct Vendor PACIFIC GAS AND ELECTRIC CO (000007/1) BOX 997300 SACRAMENTO, CA 95899-7300								
2015/16	02/24/16		JAN ELEC	022416	03/09/16	Audit		17,099.53
2016 (001307) 01-001-0000-8260-5510-0000-8200-000-								
2015/16	02/24/16		JAN ELEC SCA	22416SCA	03/09/16	Audit		107.83
2016 (001307) 01-001-0000-8260-5510-0000-8200-000-								
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)							

Scheduled 03/08/2016 - 03/10/2016

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		PACIFIC GAS AND ELECTRIC CO (000007/1)			(continued)			
2015/16	02/29/16		ELEC CAFE JAN	022916	03/10/16	Audit		1,664.20
		2016 (001307)	01-001-0000-8260-5510-0000-8200-000-					
Total Invoice Amount								18,871.56
Direct Vendor		PERFECT POOL & SPA (000439/1) PO BOX 491975 REDDING, CA 96049						
2015/16	03/01/16		POOL CHEMICALS	24998	03/09/16	Audit		387.43
		2016 (001254)	01-001-0000-8210-4510-0000-8200-100-					
Total Invoice Amount								387.43
AP Vendor		PLATT ELECTRIC SUPPLY (000030/3) P.O. BOX 418759 BOSTON, MA 02241-8759						
FP	2015/16	02/02/16	R4816-00299	BALLASTS	1551165	03/08/16	Audit	391.12
		2016 (001244)	01-020-0000-8200-4510-0000-8200-100-					
	Check #			BatchId		Check Date		PO# P4816-00299
FP	2015/16	02/02/16	R4816-00298	BULBS	1630529	03/08/16	Audit	967.50
		2016 (001245)	01-020-0000-8110-4510-0000-8110-100-					
	Check #			BatchId		Check Date		PO# P4816-00298
Total Invoice Amount								1,358.62
Direct Vendor		PRODUCERS DAIRY (000203/1) PO BOX 1231 FRESNO, CA 93715-1231						
2015/16	02/06/16		DAIRY - CAFE	20729836	03/08/16	Audit		161.73
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/06/16		DAIRY - CAFE	20729837	03/08/16	Audit		595.83
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/13/16		DAIRY - CAFE	20732704	03/08/16	Audit		160.56
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/13/16		DAIRY - CAFE	20732705	03/08/16	Audit		471.47
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/20/16		DAIRY - CAFE	20735541	03/08/16	Audit		148.65
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/20/16		DAIRY - CAFE	20735542	03/08/16	Audit		707.88
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)								

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		PRODUCERS DAIRY (000203/1)		(continued)				
2015/16	02/27/16		DAIRY - CAFE	20738400	03/08/16	Audit		121.30
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/27/16		DAIRY - CAFE	20738401	03/08/16	Audit		800.58
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
Total Invoice Amount								3,168.00
Direct Vendor		PROGRESSUS THERAPY (000416/1) 75 REMITTANCE DR., STE 6221 CHICAGO, IL 60675-6221						
2015/16	03/11/16		OT JAN	044414	03/09/16	Audit		1,972.44
		2016 (002528)	01-001-6500-0204-5805-5770-1180-100-					
Total Invoice Amount								1,972.44
Direct Vendor		PROPACIFIC FRESH (000491/1) P.O. BOX 1069 DURHAM, CA 95938						
2015/16	02/01/16		FOOD - CAFE	6252976	03/08/16	Audit		320.29
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/05/16		FOOD - CAFE	6255486	03/08/16	Audit		128.46
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/10/16		FOOD - CAFE	6256113	03/08/16	Audit		266.07
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/12/16		FOOD - CAFE	6258517	03/08/16	Audit		374.51
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/19/16		FOOD - CAFE	6261787	03/08/16	Audit		576.77
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
2015/16	02/26/16		FOOD - CAFE	6264411	03/08/16	Audit		246.21
		2016 (001890)	13-001-5310-0000-4710-0000-3700-000-					
Total Invoice Amount								1,912.31
Direct Vendor		RAY MORGAN COMPANY (000561/1) 3131 ESPLANADE CHICO, CA 95973						
2015/16	02/18/16		COPIES	1156780	03/09/16	Audit		2,302.61
		2016 (001312)	01-020-1100-1120-5610-1110-1000-100-			1,151.31		
		2016 (001321)	01-050-1100-1120-5610-1110-1000-100-			1,151.30		
FP	2015/16	02/29/16	R4816-00312	STAPLES	1147446	03/09/16	Audit	75.57
Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)								

## ReqPay05a

## Payment Register

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
AP Vendor		RAY MORGAN COMPANY (000561/1)		(continued)				
FP 2015/16	02/29/16	R4816-00312	STAPLES	1147446 (continued)	03/09/16	Audit		(continued)
		2016 (001159) 01-020-1100-2420-4310-0000-2420-100-						
	Check #			BatchId		Check Date		PO# P4816-00312
						Total Invoice Amount		2,378.18
Direct Vendor		REDDING - RECORD SEARCHLIGHT (000003/3)						
		P.O. BOX 52172						
		PHOENIX, AZ 85072-2172						
2015/16	02/29/16		PUBLIC NOTICE	930965	03/09/16	Audit		186.08
		2016 (001382) 01-001-0000-7200-5814-0000-7200-000-						
						Total Invoice Amount		186.08
Direct Vendor		REDDING TELEPHONE ANSWERING SERV (000189/1)						
		PO BOX 990956						
		REDDING, CA 96099-0956						
2015/16	03/01/16		SUB CALLING	160200330101	03/10/16	Audit		89.00
		2016 (001335) 01-020-0000-2700-5630-0000-2700-100-					44.50	
		2016 (001324) 01-050-0000-2700-5630-0000-2700-100-					44.50	
						Total Invoice Amount		89.00
Direct Vendor		S.L.I.C. CO-OP (000567/1)						
		665 WALNUT AVE						
		VALLEJO, CA 94592						
2015/16	02/25/16		CO OP FEE 15-16	16018	03/08/16	Audit		50.00
		2016 (001894) 13-001-5310-0000-5801-0000-3700-000-						
						Total Invoice Amount		50.00
AP Vendor		SCHOLASTIC INC (000015/1)						
		PO BOX 3725						
		JEFFERSON CITY, MO 65102-3725						
FP 2015/16	02/01/16	R4816-00296	RTI 2ND GRADE	12507373	03/08/16	Audit		421.78
		2016 (001203) 01-050-0000-1110-4310-1110-1000-100-						
	Check #			BatchId		Check Date		PO# P4816-00296
						Total Invoice Amount		421.78
Direct Vendor		SCHOOL SERVICES OF CALIFORNIA (000103/3)						
		P.O. Box 15546						
		SACRAMENTO, CA 95852-1546						

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

## ReqPay05a

## Payment Register

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor SCHOOL SERVICES OF CALIFORNIA (000103/3) (continued)								
2015/16	09/30/15		FISCAL BUDGET SERVICES	0103266	03/09/16	Audit		2,760.00
2016 (001358) 01-001-0000-7200-5801-0000-7200-000-								
Total Invoice Amount								2,760.00
Direct Vendor SHASTA CO OFFICE OF EDUCATION (000055/1) 1644 MAGNOLIA AVE REDDING, CA 96001								
2015/16	02/16/16		FINGERPRINTING	16-00912	03/09/16	Audit		18.00
2016 (001360) 01-001-0000-7207-5801-0000-7200-000-								
2015/16	02/23/16		PROJECT SHARE JAN	16-00947	03/09/16	Audit		4,909.73
2016 (002056) 01-020-6010-0000-5101-1110-4100-100-								
2015/16	03/02/16		TRANS OVERSIGHT	16-00966	03/09/16	Audit		1,205.81
2016 (003205) 01-001-0000-0000-5630-0000-3600-000-								
Total Invoice Amount								6,133.54
Direct Vendor SHASTA FAMILY YMCA (000333/1) 1155 NORTH COURT ST REDDING, CA 96001								
2015/16	02/29/16		AFTERSCHOOL FEB	022916	03/09/16	Audit		10,584.00
2016 (002059) 01-050-6010-0000-5101-1110-4100-100-								
Total Invoice Amount								10,584.00
Direct Vendor STATE OF CALIFORNIA DEPARTMENT OF JUSTICE (000111/1) ACCOUNTING OFFICE PO BOX 944255 SACRAMENTO, CA 94244-2550								
2015/16	02/03/16		FINGERPRINTING	145951	03/09/16	Audit		49.00
2016 (001360) 01-001-0000-7207-5801-0000-7200-000-								
Total Invoice Amount								49.00
Direct Vendor STATE TEACHERS RETIREMENT SYST (000446/1) ATTN CASH RECEIPTS PO BOX 15275 SACRAMENTO, CA 95851-0275								
2015/16	02/29/16		INTEREST	754141855552	03/10/16	Audit		94.38
2016 (003137) 01-001-0000-9371-3907-1110-1000-000-								
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)							

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor	STATE TEACHERS RETIREMENT SYST (000446/1)			(continued)				
							Total Invoice Amount	94.38
Direct Vendor	STEPHENS ELECTRICAL INC (000370/1) 2452 AIRSTRIP RD STE A REDDING, CA 96003							
2015/16	02/25/16		DISCONNECT PORTABLES EAST	S01904	03/09/16	Audit		270.00
2016 (001328) 01-030-0000-8200-5630-0000-8200-100-								
FP	2015/16	02/25/16	R4816-00325	EXT LIBRARY LIGHTING	S01905	03/08/16	Audit	468.00
2016 (001340) 01-020-0000-1110-5630-1110-1000-100-								
Check #					BatchId	Check Date		PO# P4816-00325
							Total Invoice Amount	738.00
Direct Vendor	SYSCO FOOD SVCS OF SACRAMENTO (000169/1) PO BOX 138007 SACRAMENTO, CA 95813-8007							
2015/16	02/10/16		WEST OFFICE	602100578	03/08/16	Audit		19.40
2016 (001242) 01-020-0000-2700-4510-0000-2700-100-								
2015/16	02/10/16		FOOD - CAFE	602100579	03/08/16	Audit		1,294.53
						270.81		
						1,023.72		
2015/16	02/17/16		FOOD - CAFE	602170191	03/08/16	Audit		653.69
						564.66		
						89.03		
2015/16	02/18/16		CREDIT MEMO FOOD	1707869	03/08/16	Audit		30.70-
2016 (001890) 13-001-5310-0000-4710-0000-3700-000-								
2015/16	02/18/16		FOOD- CAFE	602180481	03/08/16	Audit		66.36
2016 (001890) 13-001-5310-0000-4710-0000-3700-000-								
2015/16	02/24/16		FOOD - CAFE	602240474	03/08/16	Audit		1,310.79
						1,274.28		
						36.51		
							Total Invoice Amount	3,314.07
AP Vendor	TAYLOR AUTO PARTS #2 (000004/1) 2500 BALLS FERRY RD ANDERSON, CA 96022							
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)							

## ReqPay05a

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
AP Vendor	TAYLOR AUTO PARTS #2 (000004/1)		(continued)					
2015/16	02/02/16	R4816-00311	BLANKET PO FOR BUS PARTS/SUPPLIES	905759	03/09/16	Audit		57.46
		2016 (003198)	01-001-0000-0000-4605-0000-3600-000-			57.46		
		2016 (003199)	01-001-0000-0000-4606-0000-3600-000-					
Check #				BatchId		Check Date	PO# P4816-00311	
2015/16	02/04/16	R4816-00311	BLANKET PO FOR BUS PARTS/SUPPLIES	905913	03/09/16	Audit		13.55
		2016 (003198)	01-001-0000-0000-4605-0000-3600-000-			13.55		
		2016 (003199)	01-001-0000-0000-4606-0000-3600-000-					
Check #				BatchId		Check Date	PO# P4816-00311	
2015/16	02/05/16	R4816-00311	BLANKET PO FOR BUS PARTS/SUPPLIES	905950	03/09/16	Audit		57.46
		2016 (003198)	01-001-0000-0000-4605-0000-3600-000-			57.46		
		2016 (003199)	01-001-0000-0000-4606-0000-3600-000-					
Check #				BatchId		Check Date	PO# P4816-00311	
Total Invoice Amount								128.47
Direct Vendor		TEHAMA CO LOCK AND SECURITY ANDERSON LOCK & SAFE (000229/1) 1015 Walnut St. RED BLUFF, CA 96080						
2015/16	11/17/15		LOCKS	28144	03/09/16	Audit		163.69
		2016 (001253)	01-050-0000-8200-4510-0000-8200-100-					
2015/16	11/19/15		REPAIR EAST	28168	03/09/16	Audit		59.00
		2016 (001328)	01-030-0000-8200-5630-0000-8200-100-					
2015/16	12/07/15		KEYS	28272	03/09/16	Audit		47.24
		2016 (001244)	01-020-0000-8200-4510-0000-8200-100-					
2015/16	01/19/16		REKEY MASTER	28594	03/09/16	Audit		69.00
		2016 (001337)	01-020-0000-8200-5630-0000-8200-100-					
Total Invoice Amount								338.93
Direct Vendor		THE DANIELSON COMPANY (000495/1) 435 SOUTHGATE COURT CHICO, CA 95928						
2015/16	02/01/16		FOOD - CAFE	93962	03/08/16	Audit		697.32
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)							

Scheduled 03/08/2016 - 03/10/2016

Ba

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		THE DANIELSON COMPANY (000495/1)			(continued)			
2015/16	02/01/16		FOOD - CAFE	93962 (continued)	03/08/16	Audit		(continued)
	2016 (001890)	13-001-5310-0000-4710-0000-3700-000-				604.42		
	2016 (001891)	13-001-5310-0000-4790-0000-3700-000-				92.90		
2015/16	02/09/16		FOOD - CAFE	94706	03/08/16	Audit		811.76
	2016 (001890)	13-001-5310-0000-4710-0000-3700-000-				678.80		
	2016 (001891)	13-001-5310-0000-4790-0000-3700-000-				132.96		
2015/16	02/22/16		FOOD - CAFE	95696	03/08/16	Audit		655.21
	2016 (001890)	13-001-5310-0000-4710-0000-3700-000-				577.55		
	2016 (001891)	13-001-5310-0000-4790-0000-3700-000-				77.66		
						Total Invoice Amount		2,164.29
Direct Vendor		THOMAS TURNER (000674/1)						
		15830 WHISPERING WOODS TRL						
		REDDING, CA 96001						
2015/16	02/29/16		ASSESS/IEPS	FEB2016	03/09/16	Audit		1,320.00
	2016 (002526)	01-001-6500-0200-5805-5750-1110-100-						
						Total Invoice Amount		1,320.00
Direct Vendor		US BANK EQUIPMENT FINANCE (000558/1)						
		P.O. BOX 790448						
		ST LOUIS, MO 63179-0448						
2015/16	02/26/16		COPIER LEASE	299586164	03/09/16	Audit		1,089.62
	2016 (001312)	01-020-1100-1120-5610-1110-1000-100-				544.81		
	2016 (001321)	01-050-1100-1120-5610-1110-1000-100-				544.81		
						Total Invoice Amount		1,089.62
Direct Vendor		VALLEY WEST ACE HARDWARE (000241/1)						
		20639 GAS POINT RD						
		COTTONWOOD, CA 96022						
2015/16	02/05/16		MAINT SUPPLIES	051520	03/09/16	Audit		19.26
	2016 (001245)	01-020-0000-8110-4510-0000-8110-100-						
2015/16	02/05/16		MAINT SUPPLIES	051521	03/09/16	Audit		27.39
	2016 (001255)	01-050-0000-8110-4510-0000-8110-100-						
2015/16	02/09/16		MAINT SUPPLIES	051553	03/09/16	Audit		36.53
	2016 (001245)	01-020-0000-8110-4510-0000-8110-100-						
2015/16	02/10/16		MAINT SUPPLIES	051559	03/09/16	Audit		6.43
	2016 (001259)	01-030-0000-8110-4510-0000-8110-100-						

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

## ReqPay05a

## Payment Register

Scheduled 03/08/2016 - 03/10/2016

Ba

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor		VALLEY WEST ACE HARDWARE (000241/1)			(continued)			
2015/16	02/17/16		MAINT SUPPLIES	051643	03/09/16	Audit		9.43
	2016 (001245)	01-020-0000-8110-4510-0000-8110-100-						
2015/16	02/18/16		MAINT SUPPLIES	051653	03/09/16	Audit		42.98
	2016 (001245)	01-020-0000-8110-4510-0000-8110-100-						
2015/16	02/22/16		MAINT SUPPLIES	051696	03/09/16	Audit		11.33
	2016 (001255)	01-050-0000-8110-4510-0000-8110-100-						
2015/16	02/25/16		MAINT SUPPLIES	051741	03/09/16	Audit		18.24
	2016 (001255)	01-050-0000-8110-4510-0000-8110-100-						
2015/16	02/26/16		MAINT SUPPLIES	051754	03/09/16	Audit		71.76
	2016 (001245)	01-020-0000-8110-4510-0000-8110-100-						
2015/16	02/29/16		MAINT SUPPLIES	051783	03/09/16	Audit		18.26
	2016 (001255)	01-050-0000-8110-4510-0000-8110-100-						
Total Invoice Amount								261.61
Direct Vendor		WALLNER PLUMBING COMPANY (000463/1) 1651 HARTNELL AVE REDDING, CA 96002-2231						
2015/16	01/13/16		DISCONNECT PORTABLES	178593	03/09/16	Audit		435.38
	2016 (001328)	01-030-0000-8200-5630-0000-8200-100-						
2015/16	02/11/16		DISCONNECT PORTABLES	178930	03/09/16	Audit		348.12
	2016 (001328)	01-030-0000-8200-5630-0000-8200-100-						
2015/16	02/16/16		REPAIRS EAST	178961	03/09/16	Audit		461.41
	2016 (001328)	01-030-0000-8200-5630-0000-8200-100-						
Total Invoice Amount								1,244.91
Direct Vendor		WILGUS FIRE CONTROL, INC. (000660/1) 1703 SONOMA ST REDDING, CA 96001						
2015/16	02/29/16		FIRE SYSTEM TEST	28633	03/09/16	Audit		165.31
	2016 (001337)	01-020-0000-8200-5630-0000-8200-100-						
2015/16	02/29/16		FIRE SYSTEM TEST	28634	03/09/16	Audit		145.31
	2016 (001322)	01-050-0000-8200-5630-0000-8200-100-						
Total Invoice Amount								310.62

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

Scheduled 03/08/2016 - 03/10/2016

Ba

Fiscal Year	Invoice Date	Req #	Comment	Payment Id	Sched	Paymt Status	Check Status	Invoice Amount
Direct Vendor			ZEE MEDICAL SERVICE COMPANY (000563/1) P.O. BOX 22 FAIROAKS, CA 95628					
2015/16	02/16/16		FIRST AID SUPPLIES	724101917	03/09/16	Audit		77.26
2016 (003199) 01-001-0000-0000-4606-0000-3600-000-								

Total Invoice Amount

77.26

APPROVAL D

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	83,006.57	3,381,330.50	3,298,323.93
13	14,498.76	963.33-	15,462.09-
<b>Total</b>	<b>97,505.33</b>		

Number of Payments	134
Number of Checks	51
Total Check Amount	\$97,407.32
Total Unpaid Sales Tax	\$98.01
Total Expense Amount	\$97,505.33

## CHECK AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	6
\$100 - \$499	12
\$500 - \$999	6
\$1,000 - \$4,999	24
\$5,000 - \$9,999	1
\$10,000 - \$14,999	1
\$15,000 - \$99,999	1
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

## \*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

\* Number of payments to a different vendor  
! Number of Prepaid payments  
@ Number of Liability payments

? denotes check name different than payment name  
FP denotes Final Payment

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)

Scheduled 03/08/2016 - 03/10/2016	B
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Report Totals -	Number of Payments	134	Number of Checks	51	Total Check Amount
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Type = , Payment Status = 7, On Hold? = Y, Approval Batch Id(s) = 010657, Page Break by Check? = N, Zero? = Y)				
048 - Cottonwood Union School District			Generated for KATIE BAUGH (KBAUGH), Mar 10 2016		

**COTTONWOOD UNION SCHOOL DISTRICT**  
**2015/2016 SECOND INTERIM BUDGET**  
**MARCH 15, 2016**

AB1200/AB 256 requires the Board of Trustees to certify twice a year the status of the District's financial obligations. The 2nd Interim Report for period July 1, 2015, through January 31, 2016, provides financial information that has become available since the 2015-2016 budget was adopted in June 2015. Highlighted below are the notable budget assumptions and changes since the First Interim Budget.

**Enrollment:** The October, 2015 enrollment was 890 students, a decrease of 15 students from prior year. Over the last five years, the district has declined in enrollment by 125 students (based on CBEDS data).

**Average Daily Attendance (ADA) Calculation:** ADA was projected using 95% of the enrollment of 898 for the current year. The future years were projected with decreases based on the past five year's history and the projected loss of students to the Charter School.

**Number of Teachers:** The school district currently has a teaching staff of 43.0 FTE.

**REVENUES**

	2015/16 Adopted Budget	2015/16 First Interim	2015/16 Second Interim	Change
Revenue Limit (LCFF)	\$6,931,874	\$6,920,050	\$6,922,958	\$2,908
Federal Revenue	\$428,381	\$461,455	\$460,948	-\$507
State Revenue	\$355,651	\$897,657	\$1,056,500	\$158,843
Local Revenue	\$731,634	\$757,383	\$758,789	\$1,406
Other Income Source	\$0	\$0	\$0	\$0
Total Revenue	\$8,447,540	\$9,036,545	\$9,199,195	\$162,650

The **LCFF Revenue** increase of \$2,908 is due to a change in calculation factors: GAP % is now at 51.97%, an increase of 0.45% since First Interim. Unduplicated Pupil Count is currently at 55.74%, a decrease of 0.31% since First Interim. ADA is estimated at 861.31, an increase of 0.6 since First Interim.

**Federal Revenue** decreased overall by (\$507). Federal special education decreased by (\$2,527) and Title I increased by \$2006.

**State Revenue** increased by \$158,843 as the district has now booked the STRS On Behalf.

**Local revenue** has increased \$1,406 in Local special education revenue.

## EXPENDITURES

	2015/16 Adopted Budget	2015/16 First Interim	2015/16 Second Interim	Change
Certificated Salaries	\$3,473,880	\$3,290,332	\$3,332,477	\$42,145
Classified Salaries	\$1,173,196	\$1,178,550	\$1,162,715	-\$15,835
Employee Benefits	\$1,814,541	\$1,790,463	\$1,997,555	\$207,092
Books & Supplies	\$418,600	\$544,896	\$517,322	-\$27,574
Services & Other Exp's	\$1,544,586	\$1,581,686	\$1,528,055	-\$53,631
Capital Outlay	\$0	\$48,194	\$48,194	\$0
Other Outgo	\$182,574	\$143,895	\$122,079	-\$21,816
Direct Support/Indirect Costs	-\$17,627	\$0	\$0	\$0
Interfund Transfers Out	\$17,626	\$10,000	\$10,000	\$0
Total Expenditures	<u>\$8,607,376</u>	<u>\$8,588,016</u>	<u>\$8,718,397</u>	<u>\$130,381</u>

**Certificated Salaries** for 2nd Interim are based on 43.0 FTE; the 3% salary increase for teachers has been included \$84,533, decrease in sub costs (\$28,320), extra duty increased \$6,807, Psychologist salaries moved to 5000's as contracted service (\$10,000). Salary negotiations are not settled with administrators/confidential management staff for 2015/16.

**Classified Salaries** for 2nd Interim are based on 39.625 FTE. Inst. Assistant salaries reduced by (\$654), Custodial/Maintenance salaries reduced by (\$2,189), District Office salaries reduced by (\$9,949), Transportation salaries reduced by (\$2,043), Clerical subs reduced by (\$1,000). Salary negotiations are not settled with classified staff for 2015/16.

**Employee Benefits** increased for STRS \$7,440, STRS On Behalf \$158,838, PERS was reduced by (\$1,101), H&W benefits increased \$23,189 due to new rates and contributions, Unemployment increased \$432, Workers' Comp increased \$3,405, Life Ins/Other Bene. decreased by (\$1,257).

**Books & Supplies** decreased in Other Books ((\$2,377), Instructional Materials increased by \$8,799, General Supplies increased by \$2,750, Transportation supplies (fuel/oil) decreased by (\$6,500), Textbooks decreased by (\$35,000).

**Services & Other Exp's** decreased in conferences (\$45,597), memberships decreased (\$2,000), rentals/leases increased by \$2,200, contracted services decreased (\$7,260), general operating costs decreased (\$12,531), personal services for students increased \$10,065.

**Capital Outlay** has no change.

**Other Outgo** – lease payment was reduced by (\$21,816) due to increased Developer Fee revenue in Fund 25. More of the payment will come out of that fund rather than general fund.

**Interfund Transfers Out** – no change.

### INCREASE IN ENDING BALANCE/DEFICIT SPENDING

The district is projecting a surplus of \$480,798 in the Ending Balance. The One-Time Mandated Cost funds of \$455,469 have been reserved in the ending balance for large one-time expenses.

### ENDING FUND BALANCE

The Second Interim budget has a projected ending fund balance of **\$3,588,742**.

(See separate sheet with breakdown of Ending Fund Balance Components.)

### CASH BALANCE

The district is projected to have a **positive cash balance on June 30, 2016 of \$3,073,567**.

(See separate sheet "Cashflow Worksheet" for projected monthly cash breakdown.)

### SPECIAL CIRCUMSTANCES

The LCFF model establishes a base and then a target level of funding that the state is working towards funding. This process is expected to take 8 years until fully implemented; however, many changes can occur in those 8 years. For example, the state sales tax increase will end in two years. The income tax increase will also sunset before the 8 years have passed. So many variables could affect how the LCFF is implemented and each year could see some changes in how it is to be applied at the school level. For this reason, it is important that the district be as accurate as possible in its projections for enrollment, staffing, and expenditures.

STRS/PERS rate increases over the next six years will make a significant impact on the district. (See separate sheet "Retirement Rate Increases" to see the overall impact to the district.)

### MULTI-YEAR PROJECTION

(See separate sheet "Comparison of Revenues and Expenditures – 2015/16 Second Interim Budget MYP Recap.)

Beginning in 2016/17, the multi-year has been prepared with the Cottonwood Creek Charter School as its own LEA for Special Education. The revenues have been reduced in both Federal and Local funding (\$37,098 and \$126,999 respectively – including the encroachment). The multi-year has been prepared assuming that this funding will be going to the charter school. If it is not spent, the funding will be returned to the local SELPA; any unspent special education funds will not remain with the charter and cannot be carried over. As the LEA, the Charter School will be assuming all responsibility for the proper education for its special needs students and compliance with all federal and state regulations. The District will not be responsible for special needs students at the charter school as of 7/1/16.

The Multi-Year Projection has been extended to include two additional years – through 2019/2020. The purpose was to show that revenues are beginning to level out – LCFF is almost fully implemented – and to show the projected impact from STRS/PERS increases in the coming years.

### CERTIFICATION

The Second Interim Report is submitted with a **Positive Certification**.

## **OTHER FUNDS**

**Cafeteria Fund (Fund 13) has a beginning balance of \$22,292.**

A \$10,000 contribution is budgeted from the General Fund.

**Projected Ending Balance: \$37,191.**

**Special Reserve Fund (Fund 17) has a beginning balance of \$268,973.**

No expenses are budgeted. Estimated interest of \$1,170.

**Projected Ending Balance: \$270,143**

**Retiree Fund (Fund 20) has a beginning balance of \$189,390**

No expenses are budgeted. Estimated interest of \$825.

**Projected Ending Balance: \$190,215.**

**Capital Facilities Fund (Fund 25) has a beginning balance of \$12,838.** Estimated revenue from developer fees is \$70,369. Fees for SCOE to collect these fees are budgeted at \$540. This fund is budgeted to pay \$77,816 of the \$95,682 lease payment for North Cottonwood School. The balance will be paid from the General Fund.

**Projected Ending Balance: \$4,951.**

**Bond Interest and Redemption Fund (Fund 51) has a beginning balance of \$198,036.**

**Projected Ending Balance: \$200,849.**

Ending Balance Components  
2015-16 Second Interim Budget

	2015/16 Adopted Budget	2015/16 First Interim	2015/16 Second Interim	Change
<b>UNRESTRICTED</b>				
Rev Cash/Ppds/Stores	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Economic Uncertainty	\$ 430,250	\$ 429,405	\$ 427,983	\$ (1,422)
Other Assignments				\$ -
Maint Projects	\$ 183,920	\$ 180,009	\$ 180,009	\$ -
IMFRP/Textbooks	\$ 191,860	\$ 155,986	\$ 190,986	\$ 35,000
Lottery-Site 20	\$ 379	\$ 2,176	\$ 14,276	\$ 12,100
Lottery-Site 50	\$ 13,924	\$ 15,279	\$ 15,479	\$ 200
Future Health Supplies	\$ 21,002	\$ 28,244	\$ 28,244	\$ -
Assigned for Future District Priorities	\$ 1,566,491	\$ 2,607,730	\$ 2,594,621	\$ (13,109)
Future Bus Fleet Replacement	\$ 150,000	\$ 250,000	\$ 250,000	
Future Technology Needs	\$ 200,000	\$ 300,000	\$ 300,000	
Future Textbook Purchases	\$ 100,000	\$ 200,000	\$ 200,000	
Future Facility Needs	\$ 200,000	\$ 300,000	\$ 300,000	
Future Sp Ed Student Needs	\$ 200,000	\$ 200,000	\$ 200,000	
Future Staffing Needs/Growth	\$ 400,000	\$ 400,000	\$ 400,000	
Future Cash Flow Needs	\$ 316,491	\$ 502,261	\$ 489,152	
One-Time Expenses (Mand Cost)		\$ 455,469	\$ 455,469	
Undesignated	\$ -	\$ -	\$ -	
<b>Total Unrestricted</b>	<b>\$ 2,409,826</b>	<b>\$ 3,420,829</b>	<b>\$ 3,453,598</b>	<b>\$ 32,769</b>
<b>RESTRICTED</b>				
Medi-Cal	\$ 147	\$ 6,981	\$ 6,481	\$ (500)
Lottery				
Site 20	\$ 29,730	\$ 30,869	\$ 30,869	\$ -
Site 50	\$ 23,489	\$ 39,303	\$ 39,303	\$ -
CC Energy Grant	\$ 116,412	\$ 58,491	\$ 58,491	\$ -
<b>Total Restricted</b>	<b>\$ 169,778</b>	<b>\$ 135,644</b>	<b>\$ 135,144</b>	<b>\$ (500)</b>
<b>TOTAL Ending Balance</b>	<b>\$ 2,579,604</b>	<b>\$ 3,556,473</b>	<b>\$ 3,588,742</b>	<b>\$ 32,269</b>

**Cottonwood Union Elementary  
Cashflow Worksheet  
2015/16 Second Interim Budget**

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Feb							
<b>A. BEGINNING CASH</b>	<b>9110</b>		<b>3,022,352</b>	<b>3,033,856</b>	<b>2,487,951</b>	<b>2,330,697</b>	<b>2,227,769</b>	<b>2,125,804</b>
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	8010-8019	5,420,264	227,200	227,200	688,476	408,961	408,961	688,477
Property Taxes	8020-8079	1,853,196	45,324	84,742	6,674	4,978	6,948	1,042,507
EPA	8012		0	0	0	0	0	0
Miscellaneous Funds	8080-8099	(350,502)	0	(17,012)	(34,025)	(22,683)	(22,683)	(22,683)
Federal Revenue	8100-8299	460,948	0	0	5,031	0	51,248	28,917
Other State Revenue	8300-8599	897,657	0		0	128,811	24,470	246,600
Other Local Revenue	8600-8799	758,789	16,729	19,349	62,147	33,083	45,802	101,959
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>9,040,352</b>	<b>289,253</b>	<b>314,279</b>	<b>728,303</b>	<b>553,150</b>	<b>514,746</b>	<b>2,085,778</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	3,332,477	31,557	281,387	277,021	290,212	291,006	293,480
Classified Salaries	2000-2999	1,162,715	41,884	103,909	98,271	103,078	101,093	95,646
Employee Benefits	3000-3999	1,838,712	28,327	133,784	338,124	137,639	146,612	140,820
Books, Supplies and Services	4000-5999	2,045,377	87,745	169,652	217,487	152,300	143,715	82,744
Capital Outlay	6000-6999	48,194	0	48,194	21,141	0	(21,141)	0
Other Outgo	7000-7499	122,078	0	68,314	0	0	0	11,032
Interfund Transfers Out	7600-7629	10,000	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>8,559,554</b>	<b>199,513</b>	<b>805,240</b>	<b>952,044</b>	<b>683,229</b>	<b>661,285</b>	<b>623,722</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>		<b>Beg Balance</b>						
Assets								
Cash Not in Treasury	9111-9199	(1,208)	0	0	0	0	0	0
Accts Receivable	9200-9299	(420,090)	85,709	13,660	57,561	49,580	18,487	67,824
Due From Other Funds	9310	(45,721)	0	0	0	45,721	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	(175)	175	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		(467,194)	85,884	13,660	57,561	95,301	18,487	67,824
Liabilities								
Accounts Payable	9500-9599	322,113	(164,120)	(68,605)	8,926	(58,150)	26,087	(3,109)
Due to Other Funds	9610	10,000	0	0	0	(10,000)	0	0
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650	49,489	0	0	0	0	0	0
Total Liabilities		381,602	(164,120)	(68,605)	8,926	(68,150)	26,087	(3,109)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(85,592)</b>	<b>(78,236)</b>	<b>(54,945)</b>	<b>66,487</b>	<b>27,152</b>	<b>44,574</b>	<b>64,715</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>11,504</b>	<b>(545,905)</b>	<b>(157,254)</b>	<b>(102,928)</b>	<b>(101,965)</b>	<b>1,526,771</b>
<b>F. ENDING CASH (A + E)</b>			<b>3,033,856</b>	<b>2,487,951</b>	<b>2,330,697</b>	<b>2,227,769</b>	<b>2,125,804</b>	<b>3,652,575</b>
<b>G. ENDING FUND BALANCE</b>								

**Cottonwood Union Elementary**  
**Cashflow Worksheet**  
**2015/16 Second Interim Budget**

	Object	January	February	March	April	May	June	Accruals / Adjustments
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Feb							
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>3,652,575</b>	<b>3,719,044</b>	<b>3,470,275</b>	<b>6,532,814</b>	<b>(4,659,302)</b>	<b>3,554,105</b>	
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	8010-8019	408,961	339,878	487,824	487,824	487,824	329,818	228,860
Property Taxes	8020-8079	735	0	1,844	620,407	9,898	29,138	0
EPA	8012	0	0	0	0	0	0	0
Miscellaneous Funds	8080-8099	(22,683)	(22,683)	(49,472)	(24,736)	(24,736)	(87,106)	0
Federal Revenue	8100-8299	12,923	2,001	147,067	5,584	(41)	159,383	48,833
Other State Revenue	8300-8599	233,259	0	0	69,223	0	159,975	35,319
Other Local Revenue	8600-8799	78,508	62,369	60,703	59,733	53,824	35,092	129,491
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>711,703</b>	<b>381,565</b>	<b>647,967</b>	<b>1,218,035</b>	<b>526,770</b>	<b>626,300</b>	<b>442,503</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	289,890	343,991	368,197	276,998	281,202	307,536	0
Classified Salaries	2000-2999	94,083	93,758	134,478	93,455	93,813	109,248	0
Employee Benefits	3000-3999	136,268	179,260	139,577	117,260	115,404	225,637	0
Books, Supplies and Services	4000-5999	107,190	102,085	149,752	143,116	181,207	443,386	75,000
Capital Outlay	6000-6999	(0)	(0)	0	0	0	(0)	0
Other Outgo	7000-7499	0	13,825	0	17,875	0	11,032	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	10,000	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>627,430</b>	<b>732,919</b>	<b>792,004</b>	<b>648,704</b>	<b>651,626</b>	<b>1,106,838</b>	<b>75,000</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Assets								
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	(1,208)
Accts Receivable	9200-9299	(1,619)	73,602	(684,534)	(50,180)	(50,180)	0	0
Due From Other Funds	9310	0	0	0	0	0	0	(91,442)
Stores Inventory	9320	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	0	0	0	0	(350)
Other Assets	9340	0	0	0	0	0	0	0
Total Assets		(1,619)	73,602	(684,534)	(50,180)	(50,180)	0	(93,000)
Liabilities								
Accounts Payable	9500-9599	(16,185)	28,983	3,891,110	(11,711,267)	8,388,441	0	0
Due to Other Funds	9610	0	0	0	0	0	0	20,000
Current Loans	9640	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	49,489
Total Liabilities		(16,185)	28,983	3,891,110	(11,711,267)	8,388,441	0	69,489
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(17,804)</b>	<b>102,585</b>	<b>3,206,576</b>	<b>(11,761,447)</b>	<b>8,338,262</b>	<b>0</b>	<b>(23,511)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>66,469</b>	<b>(248,769)</b>	<b>3,062,539</b>	<b>(11,192,116)</b>	<b>8,213,406</b>	<b>(480,538)</b>	<b>343,992</b>
<b>F. ENDING CASH (A + E)</b>		<b>3,719,044</b>	<b>3,470,275</b>	<b>6,532,814</b>	<b>(4,659,302)</b>	<b>3,554,105</b>	<b>3,073,567</b>	
<b>G. ENDING FUND BALANCE</b>								

**Cottonwood Union School District**  
**MULTI-YEAR PROJECTION**  
**2015-16 SECOND INTERIM BUDGET**

		2015-16 SECOND INTERIM BUDGET			2016-17 PROJECTION			
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Un
<b>REVENUES</b>								
Revenue Limit (LCFF)	8010 - 8099	6,922,958	0	6,922,958	7,204,644	0	7,204,644	
Federal Revenues	8100 - 8299	14,076	446,872	460,948	0	407,243	407,243	
Other State Revenues	8300 - 8599	604,683	451,817	1,056,500	143,613	385,806	529,420	
Other Local Revenues	8600 - 8799	262,503	496,286	758,789	231,347	359,106	590,453	
Contributions	8980 - 8999	(668,734)	668,734	0	(910,234)	910,234	0	
<b>TOTAL REVENUES</b>		<b>7,135,486</b>	<b>2,063,709</b>	<b>9,199,195</b>	<b>6,669,371</b>	<b>2,062,389</b>	<b>8,731,760</b>	
<b>EXPENDITURES</b>								
Certificated Salaries	1000 - 1999	2,809,492	522,985	3,332,477	2,840,747	529,896	3,370,643	
Classified Salaries	2000 - 2999	951,700	211,015	1,162,715	965,539	213,849	1,179,388	
Employee Benefits	3000 - 3999	1,568,686	428,869	1,997,555	1,428,632	429,867	1,858,499	
Subtotal Salaries & Benefits		5,329,878	1,162,869	6,492,747	5,234,918	1,173,612	6,408,530	
Books and Supplies	4000 - 4999	411,356	105,966	517,322	424,289	105,966	530,255	
Services, Other Operating Expenses	5000 - 5999	859,320	668,735	1,528,055	918,170	710,529	1,628,699	
Capital Outlay	6000 - 6599	0	48,194	48,194	0	0	0	
Direct Support / Indirect Costs	7100s, 7300s, 7400s	46,797	75,282	122,079	13,564	75,282	88,846	
Interfund Transfers Out	7610-7614,7616-7619	10,000	0	10,000	10,000	0	10,000	
<b>TOTAL EXPENDITURES</b>		<b>6,657,351</b>	<b>2,061,046</b>	<b>8,718,397</b>	<b>6,600,941</b>	<b>2,065,389</b>	<b>8,666,330</b>	
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>478,135</b>	<b>2,663</b>	<b>480,798</b>	<b>68,429</b>	<b>(3,000)</b>	<b>65,429</b>	
<b>BEGINNING BALANCE</b>		<b>2,975,463</b>	<b>132,481</b>	<b>3,107,944</b>	<b>3,453,598</b>	<b>135,144</b>	<b>3,588,742</b>	
<b>ENDING BALANCE</b>		<b>3,453,598</b>	<b>135,144</b>	<b>3,588,742</b>	<b>3,522,028</b>	<b>132,144</b>	<b>3,654,171</b>	

**Components of Ending Fund Balance**

NonSpendable-Rev Cash/Prepays/Stores	2,000		2,000	2,000		2,000	
Legally Restricted		135,144	135,144		132,144	132,144	
Assigned-Economic Uncertainty	427,983		427,983	433,320		433,320	
Other Assignments	3,023,615		3,023,615	3,086,709		3,086,709	
Unassigned/Unappropriated	-		0	-		0	
<b>Total</b>	<b>3,453,598</b>	<b>135,144</b>	<b>3,588,742</b>	<b>3,522,028</b>	<b>132,144</b>	<b>3,654,171</b>	

Estimated Funded ADA	861.31
Estimated P-2 Actual ADA	853.1
Estimated Enrollment	898
Ratio CBEDS to Actual P-2 ADA	95%

854.84
846.45
891
95%

		2018/19 PROJECTION			2019/20 PROJECTION	
		Unrestricted	Restricted	Total	Unrestricted	Restricted
<b>REVENUES</b>						
Revenue Limit (LCFF)	8010 - 8099	7,489,374	0	7,489,374	7,677,717	0
Federal Revenues	8100 - 8299	0	407,243	407,243	0	407,243
Other State Revenues	8300 - 8599	142,815	385,612	528,427	142,666	385,575
Other Local Revenues	8600 - 8799	238,339	359,106	597,445	238,339	359,106
Contributions	8980 - 8999	(946,028)	946,028	0	(899,774)	899,774
<b>TOTAL REVENUES</b>		<b>6,924,500</b>	<b>2,097,989</b>	<b>9,022,489</b>	<b>7,158,948</b>	<b>2,051,698</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000 - 1999	2,911,372	554,092	3,465,464	2,944,802	565,870
Classified Salaries	2000 - 2999	1,006,259	222,189	1,228,448	1,026,619	226,359
Employee Benefits	3000 - 3999	1,607,686	433,131	2,040,817	1,663,536	434,736
Subtotal Salaries & Benefits		5,525,317	1,209,412	6,734,729	5,634,957	1,226,965
Books and Supplies	4000 - 4999	451,133	105,966	557,099	465,060	105,966
Services, Other Operating Expenses	5000 - 5999	911,170	707,329	1,618,499	913,720	707,329
Capital Outlay	6000 - 6599	0	0	0	0	0
Direct Support / Indirect Costs	7100s, 7300s, 7400s	9,064	75,282	84,346	9,064	11,438
Interfund Transfers Out	610-7614, 7616-7619	10,000	0	10,000	10,000	0
<b>TOTAL EXPENDITURES</b>		<b>6,906,684</b>	<b>2,097,989</b>	<b>9,004,673</b>	<b>7,032,801</b>	<b>2,051,698</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>17,816</b>	<b>0</b>	<b>17,816</b>	<b>126,147</b>	<b>0</b>
<b>BEGINNING BALANCE</b>		<b>3,523,864</b>	<b>132,144</b>	<b>3,656,008</b>	<b>3,541,679</b>	<b>132,144</b>
<b>ENDING BALANCE</b>		<b>3,541,679</b>	<b>132,144</b>	<b>3,673,823</b>	<b>3,667,826</b>	<b>132,144</b>

**Components of Ending Fund Balance**

NonSpendable-Rev Cash/Prepays/Stores  
 Legally Restricted  
 Assigned-Economic Uncertainty  
 Other Assignments  
 Unassigned/Unappropriated  
 Total

2,000		2,000	2,000	
	132,144	132,144		132,144
450,239		450,239	454,230	
3,089,441		3,089,441	3,211,596	
-		0	-	
3,541,679	132,144	3,673,823	3,667,826	132,144

Estimated Funded ADA

850.09

849.2

Estimated P-2 Actual ADA

848.35

848.35

Estimated Enrollment

893

893

Ratio CBEDS to Actual P-2 ADA

95%

95%

# Cottonwood Union School District

## Estimated Revenue Detail

2015-16 SECOND INTERIM BUDGET

Est ADA

861.31

854.84

851.00

Object	Description	2015-16		2016-17		2017-18		2018-19	
		Unrest	Rest	Unrest	Rest	Unrest	Rest	Unrest	Rest
80xx	<b>LCFF Revenue</b>	<b>6,922,958</b>		<b>7,204,644</b>		<b>7,312,934</b>		<b>7,489,374</b>	
8181	Federal Spec Ed		195,655		158,557		158,557		
8260	Forest Reserve	14,076							
8290	MediCal		5,031		2500		2500		
8290	Federal Title I		182,015		182,015		182,015		
8290	Federal Title II A		64,171		64,171		64,171		
8290	Federal Title III		-		-		-		
	<b>Total Federal</b>	<b>14,076</b>	<b>446,872</b>	<b>-</b>	<b>407,243</b>	<b>-</b>	<b>407,243</b>	<b>-</b>	<b>4</b>
8550	Mandated Costs	479,939		23,936		23,828		23,803	
8560	Unrestricted Lottery	124,744		119,678		119,140		119,013	
8560	Restricted Lottery		36,532		35,048		34,891		
8590	Prop 39 - Energy Efficiency								
8590	After School Program		191,915	-	191,915	-	191,915	-	
8590	Educator Effectiveness		64,527						
8590	STRS On-Behalf		158,843		158,843		158,843		
	<b>Total State</b>	<b>604,683</b>	<b>451,817</b>	<b>143,613</b>	<b>385,806</b>	<b>142,968</b>	<b>385,649</b>	<b>142,815</b>	<b>3</b>
8660	Interest	10,250		10,250		10,250		10,250	
8677	SCOE Preschool Rent	2,400		2,400		2,400		2,400	
8677	CCCS Facility Rent	79,834		79,834		79,834		79,834	
8677	1% Over/6% BusSer/4% 16-17 On	103,644		82,583		84,407		89,575	
8677	Sp Ed Encroach-CCCS 15/16 ONLY		41,147						
8677	Reim fm Cascade - School Nurse	29,952		29,952		29,952		29,952	
8699	PG&E Energy Proj/Essex	10,071							
8699	Misc Donations	3,824		3,800		3,800		3,800	
8699	Community Church Facility Use	7,200		7,200		7,200		7,200	
8699	Shasta Charter Academy Facility Use	7,728		7,728		7,728		7,728	
8699	Donations/Field Trip Donations	7,600		7,600		7,600		7,600	
8699	Microsoft Ed-Tech Reim		12,015						
8792	Spec Ed AB602 funds		443,124		359,106		359,106		
	<b>Total Local</b>	<b>262,503</b>	<b>496,286</b>	<b>231,347</b>	<b>359,106</b>	<b>233,171</b>	<b>359,106</b>	<b>238,339</b>	<b>3</b>
	<b>Total Income</b>	<b>7,804,220</b>	<b>1,394,975</b>	<b>7,579,604</b>	<b>1,152,155</b>	<b>7,689,073</b>	<b>1,151,998</b>	<b>7,870,528</b>	<b>1,1</b>

**Cottonwood Union School District**  
**Estimated Expenditure Changes**  
**2015-16 SECOND INTERIM BUDGET**

<b>2016/17 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated Step & Column - 1.41%	31,255	6,911	38,166
			0
			0
Subtotal	31,255	6,911	38,166
<b>Classified Salaries</b>			
Estimated Step & Column - 1.4%	13,839	2,834	16,673
			0
Subtotal	13,839	2,834	16,673
<b>Employee Benefits</b>			
Benefits on estimated step & column	4,664	998	5,662
STRS rate increase	61,651		61,651
PERS rate increase	13,953		13,953
Reduce Cert Retiree Benefits	(4,815)		(4,815)
Reduce Classified Retiree Benefits	(9,831)		(9,831)
Remove Golden Handshake (one time pmt in 15/16)	(205,675)		(205,675)
Subtotal	(140,054)	998	(139,056)
<b>Books &amp; Supplies</b>			
Increase Inst Materials - 2.5%	12,933		12,933
Subtotal	12,933	0	12,933
<b>Services &amp; Other Operating Exp's</b>			
Increased Auditor	2,500		2,500
Add West Bleacher Service	2,150		2,150
Increase utilities for inflation - 2.5%	8,400		8,400
Add Actuarial Cost	3,200		3,200
Add Election Costs	3,000		3,000
Increase BTSA cost	9,600	(6,400)	3,200
Add Wireless Connectivity (E-rate)	30,000		30,000
Budget RRM (fm 6000)		48,194	48,194
Subtotal	58,850	41,794	100,644
<b>Capital Outlay</b>			
Remove Track Resurface - budget in 5000		(48,194)	(48,194)
Subtotal	0	(48,194)	(48,194)
<b>Other Outgo</b>			
Reduce STRS GH pmt			0
Reduce PERS GH pmt (3 retirees fm 10/11)	(22,064)		(22,064)
Reduce Bus Pmt - final pmt made in 15/16	(11,169)		(11,169)
Subtotal	(33,233)	0	(33,233)

**Cottonwood Union School District**  
**Estimated Expenditure Changes**  
**2015-16 SECOND INTERIM BUDGET**

<b>2017/18 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated Step & Column - 1.81%	37,195	12,418	49,613
			0
Subtotal	37,195	12,418	49,613
<b>Classified Salaries</b>			
Estimated Step & Column - 2.1%	20,360	4,170	24,530
			0
Subtotal	20,360	4,170	24,530
<b>Employee Benefits</b>			
Benefits on estimated step & column	6,120	1,659	7,779
STRS rate increase	61,651		61,651
PERS rate increase	41,276		41,276
Reduce Certificated Retiree Benefits	0		0
Reduce Classified Retiree Benefits	(5,350)		(5,350)
Subtotal	103,697	1,659	105,356
<b>Books &amp; Supplies</b>			
Increase Inst Materials - 2.5%	13,256		13,256
			0
			0
Subtotal	13,256	0	13,256
<b>Services &amp; Other Operating Exp's</b>			
Remove Election Costs	(3,000)		(3,000)
Increase Utilities for Inflation - 2.5%	8,400		8,400
Remove Actuarial Report	(3,200)		(3,200)
Add West Bleacher Service	(2,150)		(2,150)
Increased Auditor	2,500		2,500
Decrease BTSA costs	(19,200)	(3,200)	(22,400)
Subtotal	(16,650)	(3,200)	(19,850)
<b>Capital Outlay</b>			
			0
Subtotal	0	0	0
<b>Other Outgo</b>			
			0
Subtotal	0	0	0

**Cottonwood Union School District**  
**Estimated Expenditure Changes**  
**2015-16 SECOND INTERIM BUDGET**

<b>2018/19 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated Step & Column - 1.70%	33,430	11,778	45,208
			0
Subtotal	33,430	11,778	45,208
<b>Classified Salaries</b>			
Estimated Step & Column - 2.1%	20,360	4,170	24,530
			0
Subtotal	20,360	4,170	24,530
<b>Employee Benefits</b>			
Benefits on estimated step & column	5,802	1,605	7,407
STRS rate increase	61,651		61,651
PERS rate increase	18,603		18,603
Reduce Certificated Retiree Benefits	(10,700)		(10,700)
Reduce Classified Retiree Benefits	0		0
Subtotal	75,356	1,605	76,961
<b>Books &amp; Supplies</b>			
Increase Inst Materials - 2.5%	13,588		13,588
			0
			0
Subtotal	13,588	0	13,588
<b>Services &amp; Other Operating Exp's</b>			
Add Election Costs	3,000		3,000
Increase Utilities for Inflation - 2.5%	8,400		8,400
Add Actuarial Report	3,200		3,200
Remove West Bleacher Service	2,150		2,150
Increased Auditor	2,500		2,500
Remove BTSA costs	(9,600)		(9,600)
Subtotal	9,650	0	9,650
<b>Capital Outlay</b>			
			0
Subtotal	0	0	0
<b>Other Outgo</b>			
Reduce STRS GH Pmt	(4,500)		(4,500)
Subtotal	(4,500)	0	(4,500)

**Cottonwood Union School District**  
**Estimated Expenditure Changes**  
**2015-16 SECOND INTERIM BUDGET**

<b>2019/20 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated Step & Column - 1.70%	33,430	11,778	45,208
			0
Subtotal	33,430	11,778	45,208
<b>Classified Salaries</b>			
Estimated Step & Column - 2.1%	20,360	4,170	24,530
			0
Subtotal	20,360	4,170	24,530
<b>Employee Benefits</b>			
Benefits on estimated step & column	5,802	1,605	7,407
STRS rate increase	61,651		61,651
PERS rate increase	19,766		19,766
Reduce Certificated Retiree Benefits	(31,369)		(31,369)
Reduce Classified Retiree Benefits	0		0
Subtotal	55,850	1,605	57,455
<b>Books &amp; Supplies</b>			
Increase Inst Materials - 2.5%	13,927		13,927
			0
			0
Subtotal	13,927	0	13,927
<b>Services &amp; Other Operating Exp's</b>			
Remove Election Costs	(3,000)		(3,000)
Increase Utilities for Inflation - 2.5%	8,400		8,400
Remove Actuarial Report	(3,200)		(3,200)
Increased Auditor	2,500		2,500
Add West Bleacher Service	(2,150)		(2,150)
Subtotal	2,550	0	2,550
<b>Capital Outlay</b>			
			0
Subtotal	0	0	0
<b>Other Outgo</b>			
Reduce STRS GH Pmt	(63,844)		(63,844)
Subtotal	(63,844)	0	(63,844)

## Retirement rate increases

Cottonwood Union School District

STRS Rate Increase				
Creditable Certificated Salaries			\$	3,332,477
			Annual Increased GF Cost	Cumm Increase from 8.25%
Current Rate		8.25%		
Proposed Rates	2014-15	8.88%	\$ 20,995	\$ 20,995
	2015-16	10.73%	\$ 61,651	\$ 82,645
	2016-17	12.58%	\$ 61,651	\$ 144,296
	2017-18	14.43%	\$ 61,651	\$ 205,947
	2018-19	16.28%	\$ 61,651	\$ 267,598
	2019-20	18.13%	\$ 61,651	\$ 329,249
	2020-21	19.10%	\$ 32,325	\$ 361,574

PERS Rate Increase				
Creditable Classified Salaries			\$	1,162,715
			Annual Increased GF Cost	Cumm Increase from 13-14 rate
Current Rate		11.44%		
Proposed Rates	2014-15	11.77%	\$ 3,825	\$ 3,825
	2015-16	11.85%	\$ 919	\$ 4,744
	2016-17	13.05%	\$ 13,953	\$ 18,696
	2017-18	16.60%	\$ 41,276	\$ 59,973
	2018-19	18.20%	\$ 18,603	\$ 78,576
	2019-20	19.90%	\$ 19,766	\$ 98,342
	2020-21	20.40%	\$ 5,814	\$ 104,156

Combined Rate Increase Impact				
		Rate Increase from Current Rates	Annual Increased GF Cost	Cumm Increase from 13-14 rate
	2014-15	0.96%	\$ 24,820	\$ 24,820
	2015-16	2.89%	\$ 62,569	\$ 87,389
	2016-17	5.94%	\$ 75,603	\$ 162,993
	2017-18	11.34%	\$ 102,927	\$ 265,920
	2018-19	14.79%	\$ 80,254	\$ 346,174
	2019-20	18.34%	\$ 81,417	\$ 427,591
	2020-21	19.81%	\$ 38,139	\$ 465,730

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2015-16			
		Board			
		Approved			
		Operating			
		Budget			
Form	Description	2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ICR	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

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

45 69955 0000000  
Form 011

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,931,874.00	6,920,050.00	4,108,375.73	6,922,958.00	2,908.00	0.0%
2) Federal Revenue		8100-8299	428,381.00	461,455.00	98,119.33	460,948.00	(507.00)	-0.1%
3) Other State Revenue		8300-8599	355,651.00	897,657.00	633,139.43	1,056,500.00	158,843.00	17.7%
4) Other Local Revenue		8600-8799	731,634.00	757,383.00	357,576.96	758,789.00	1,406.00	0.2%
5) TOTAL, REVENUES			8,447,540.00	9,036,545.00	5,197,211.45	9,199,195.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,473,880.00	3,290,332.00	1,754,553.52	3,332,477.00	(42,145.00)	-1.3%
2) Classified Salaries		2000-2999	1,173,196.00	1,178,550.00	637,963.72	1,162,715.00	15,835.00	1.3%
3) Employee Benefits		3000-3999	1,814,541.00	1,790,463.00	1,061,573.99	1,997,555.00	(207,092.00)	-11.6%
4) Books and Supplies		4000-4999	418,600.00	544,896.00	289,949.25	517,322.00	27,574.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	1,544,586.00	1,581,686.00	680,882.31	1,528,055.00	53,631.00	3.4%
6) Capital Outlay		6000-6999	0.00	48,194.00	48,194.00	48,194.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	182,574.00	143,895.00	79,346.09	122,079.00	21,816.00	15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,627.00)	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,589,750.00	8,578,016.00	4,552,462.88	8,708,397.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(142,210.00)	458,529.00	644,748.57	490,798.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,626.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,626.00)	(10,000.00)	0.00	(10,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(159,836.00)	448,529.00	644,748.57	480,798.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,739,440.00	3,107,944.00		3,107,944.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,739,440.00	3,107,944.00		3,107,944.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,739,440.00	3,107,944.00		3,107,944.00		
2) Ending Balance, June 30 (E + F1e)			2,579,604.00	3,556,473.00		3,588,742.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	169,778.00	135,644.00		135,144.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,977,576.00	2,989,424.00		3,023,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	430,250.00	429,405.00		427,983.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,738,176.00	4,499,779.00	2,499,205.00	4,312,008.00	(187,771.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	1,016,961.00	1,107,484.00	559,031.00	1,108,256.00	772.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	30,994.00	30,737.00	15,585.90	30,737.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,606,429.00	1,581,391.00	1,054,694.49	1,815,379.00	233,988.00	14.8%
Unsecured Roll Taxes		8042	91,966.00	88,025.00	90,861.14	88,025.00	0.00	0.0%
Prior Years' Taxes		8043	1,109.00	753.00	767.81	753.00	0.00	0.0%
Supplemental Taxes		8044	22,102.00	35,521.00	18,597.98	35,521.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(297,713.00)	(117,219.00)	11,401.41	(117,219.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,210,024.00	7,226,471.00	4,250,144.73	7,273,460.00	46,989.00	0.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(278,150.00)	(306,421.00)	(141,769.00)	(350,502.00)	(44,081.00)	14.4%
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			6,931,874.00	6,920,050.00	4,108,375.73	6,922,958.00	2,908.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	198,182.00	198,182.00	0.00	195,655.00	(2,527.00)	-1.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	3,521.00	14,076.00	0.00	14,076.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	157,941.00	180,009.00	28,917.00	182,015.00	2,006.00	1.1%
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	61,758.00	64,157.00	64,171.00	64,171.00	14.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4,479.00	0.00	0.00	0.00	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%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,500.00	5,031.00	5,031.33	5,031.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>428,381.00</b>	<b>461,455.00</b>	<b>98,119.33</b>	<b>460,948.00</b>	<b>(507.00)</b>	<b>-0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,130.00	479,939.00	414,406.00	479,939.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	139,606.00	161,276.00	42,113.66	161,276.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	191,915.00	191,915.00	124,744.67	191,915.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	64,527.00	51,875.10	223,370.00	158,843.00	246.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>355,651.00</b>	<b>897,657.00</b>	<b>633,139.43</b>	<b>1,056,500.00</b>	<b>158,843.00</b>	<b>17.7%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,250.00	10,250.00	5,717.54	10,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	246,495.00	256,977.00	97,194.04	256,977.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	36,423.00	48,438.00	15,980.38	48,438.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	438,466.00	441,718.00	238,685.00	443,124.00	1,406.00	0.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>731,634.00</b>	<b>757,383.00</b>	<b>357,576.96</b>	<b>758,789.00</b>	<b>1,406.00</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>8,447,540.00</b>	<b>9,036,545.00</b>	<b>5,197,211.45</b>	<b>9,199,195.00</b>	<b>162,650.00</b>	<b>1.8%</b>

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

45 69955 0000000  
Form 011

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,954,333.00	2,795,352.00	1,486,122.79	2,856,372.00	(63,020.00)	-2.3%
Certificated Pupil Support Salaries		1200	140,862.00	116,295.00	47,531.59	95,420.00	20,875.00	18.0%
Certificated Supervisors' and Administrators' Salaries		1300	378,685.00	378,685.00	220,899.14	378,685.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,473,880.00</b>	<b>3,290,332.00</b>	<b>1,754,553.52</b>	<b>3,332,477.00</b>	<b>(42,145.00)</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	379,587.00	384,049.00	205,537.44	383,395.00	654.00	0.2%
Classified Support Salaries		2200	431,559.00	415,956.00	229,653.85	411,724.00	4,232.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	184,018.00	181,695.00	97,597.24	171,746.00	9,949.00	5.5%
Clerical, Technical and Office Salaries		2400	126,012.00	133,830.00	74,800.83	132,830.00	1,000.00	0.7%
Other Classified Salaries		2900	52,020.00	63,020.00	30,374.36	63,020.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,173,196.00</b>	<b>1,178,550.00</b>	<b>637,963.72</b>	<b>1,162,715.00</b>	<b>15,835.00</b>	<b>1.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	361,947.00	346,025.00	183,753.10	512,308.00	(166,283.00)	-48.1%
PERS		3201-3202	129,755.00	130,238.00	69,854.55	129,306.00	932.00	0.7%
OASDI/Medicare/Alternative		3301-3302	155,376.00	137,614.00	72,798.72	138,578.00	(964.00)	-0.7%
Health and Welfare Benefits		3401-3402	572,079.00	592,991.00	331,387.41	616,180.00	(23,189.00)	-3.9%
Unemployment Insurance		3501-3502	2,762.00	3,300.00	1,498.25	3,732.00	(432.00)	-13.1%
Workers' Compensation		3601-3602	301,594.00	290,032.00	155,274.48	293,437.00	(3,405.00)	-1.2%
OPEB, Allocated		3701-3702	82,930.00	79,720.00	44,362.00	79,720.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	208,098.00	210,543.00	202,645.48	224,294.00	(13,751.00)	-6.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,814,541.00</b>	<b>1,790,463.00</b>	<b>1,061,573.99</b>	<b>1,997,555.00</b>	<b>(207,092.00)</b>	<b>-11.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	60,000.00	60,000.00	7,812.59	25,000.00	35,000.00	58.3%
Books and Other Reference Materials		4200	8,500.00	18,000.00	12,082.96	20,377.00	(2,377.00)	-13.2%
Materials and Supplies		4300	350,100.00	464,136.00	267,327.44	468,110.00	(3,974.00)	-0.9%
Noncapitalized Equipment		4400	0.00	2,760.00	2,726.26	3,835.00	(1,075.00)	-38.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>418,600.00</b>	<b>544,896.00</b>	<b>289,949.25</b>	<b>517,322.00</b>	<b>27,574.00</b>	<b>5.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	227,980.00	208,615.00	18,767.00	208,615.00	0.00	0.0%
Travel and Conferences		5200	114,617.00	195,144.00	52,472.09	149,547.00	45,597.00	23.4%
Dues and Memberships		5300	12,575.00	12,781.00	8,625.52	10,781.00	2,000.00	15.6%
Insurance		5400-5450	93,002.00	93,002.00	93,002.00	93,002.00	0.00	0.0%
Operations and Housekeeping Services		5500	288,955.00	288,955.00	150,322.82	288,955.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	472,485.00	410,335.00	212,686.37	405,275.00	5,060.00	1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	315,972.00	345,854.00	136,957.34	344,880.00	974.00	0.3%
Communications		5900	19,000.00	27,000.00	8,049.17	27,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,544,586.00</b>	<b>1,581,686.00</b>	<b>680,882.31</b>	<b>1,528,055.00</b>	<b>53,631.00</b>	<b>3.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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	48,194.00	48,194.00	48,194.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	48,194.00	48,194.00	48,194.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,596.00	2,656.00	0.00	2,656.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	39,220.00	34,481.00	13,807.30	34,481.00	0.00	0.0%
Other Debt Service - Principal		7439	131,758.00	106,758.00	65,538.79	84,942.00	21,816.00	20.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			182,574.00	143,895.00	79,346.09	122,079.00	21,816.00	15.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(17,627.00)	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(17,627.00)	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,589,750.00	8,578,016.00	4,552,462.88	8,708,397.00	(130,381.00)	-1.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	17,626.00	10,000.00	0.00	10,000.00	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			17,626.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(17,626.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%

Resource	Description	2015-16
		Projected Year Totals
5640	Medi-Cal Billing Option	6,481.00
6230	California Clean Energy Jobs Act	58,491.00
6300	Lottery: Instructional Materials	70,172.00
Total, Restricted Balance		135,144.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,931,874.00	6,920,050.00	4,108,375.73	6,922,958.00	2,908.00	0.0%
2) Federal Revenue		8100-8299	3,521.00	14,076.00	0.00	14,076.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,436.00	604,683.00	454,175.28	604,683.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,398.00	262,503.00	118,891.96	262,503.00	0.00	0.0%
5) TOTAL, REVENUES			7,315,229.00	7,801,312.00	4,681,442.97	7,804,220.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,923,718.00	2,797,412.00	1,489,419.52	2,809,492.00	(12,080.00)	-0.4%
2) Classified Salaries		2000-2999	956,577.00	979,231.00	524,435.73	951,700.00	27,531.00	2.8%
3) Employee Benefits		3000-3999	1,543,929.00	1,541,984.00	922,775.56	1,568,686.00	(26,702.00)	-1.7%
4) Books and Supplies		4000-4999	377,750.00	479,031.00	203,128.27	411,356.00	67,675.00	14.1%
5) Services and Other Operating Expenditures		5000-5999	873,823.00	907,346.00	493,631.82	859,320.00	48,026.00	5.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	182,574.00	143,895.00	79,346.09	122,079.00	21,816.00	15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(96,426.00)	(80,654.00)	0.00	(75,282.00)	(5,372.00)	6.7%
9) TOTAL, EXPENDITURES			6,761,945.00	6,768,245.00	3,712,736.99	6,647,351.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			553,284.00	1,033,067.00	968,705.98	1,156,869.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,626.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(701,394.00)	(577,701.00)	0.00	(668,734.00)	(91,033.00)	15.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(719,020.00)	(587,701.00)	0.00	(678,734.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(165,736.00)	445,366.00	968,705.98	478,135.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,575,562.00	2,975,463.00		2,975,463.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,575,562.00	2,975,463.00		2,975,463.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,575,562.00	2,975,463.00		2,975,463.00		
2) Ending Balance, June 30 (E + F1e)			2,409,826.00	3,420,829.00		3,453,598.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,977,576.00	2,989,424.00		3,023,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	430,250.00	429,405.00		427,983.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,738,176.00	4,499,779.00	2,499,205.00	4,312,008.00	(187,771.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	1,016,961.00	1,107,484.00	559,031.00	1,108,256.00	772.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	30,994.00	30,737.00	15,585.90	30,737.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,606,429.00	1,581,391.00	1,054,694.49	1,815,379.00	233,988.00	14.8%
Unsecured Roll Taxes		8042	91,966.00	88,025.00	90,861.14	88,025.00	0.00	0.0%
Prior Years' Taxes		8043	1,109.00	753.00	767.81	753.00	0.00	0.0%
Supplemental Taxes		8044	22,102.00	35,521.00	18,597.98	35,521.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(297,713.00)	(117,219.00)	11,401.41	(117,219.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>7,210,024.00</b>	<b>7,226,471.00</b>	<b>4,250,144.73</b>	<b>7,273,460.00</b>	<b>46,989.00</b>	<b>0.7%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(278,150.00)	(306,421.00)	(141,769.00)	(350,502.00)	(44,081.00)	14.4%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>6,931,874.00</b>	<b>6,920,050.00</b>	<b>4,108,375.73</b>	<b>6,922,958.00</b>	<b>2,908.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	3,521.00	14,076.00	0.00	14,076.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,521.00</b>	<b>14,076.00</b>	<b>0.00</b>	<b>14,076.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	24,130.00	479,939.00	414,406.00	479,939.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	110,306.00	124,744.00	39,516.18	124,744.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	253.10	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>134,436.00</b>	<b>604,683.00</b>	<b>454,175.28</b>	<b>604,683.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,250.00	10,250.00	5,717.54	10,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	198,725.00	215,830.00	97,194.04	215,830.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	36,423.00	36,423.00	15,980.38	36,423.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>245,398.00</b>	<b>262,503.00</b>	<b>118,891.96</b>	<b>262,503.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,315,229.00</b>	<b>7,801,312.00</b>	<b>4,681,442.97</b>	<b>7,804,220.00</b>	<b>2,908.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,580,298.00	2,433,652.00	1,287,120.37	2,450,732.00	(17,080.00)	-0.7%
Certificated Pupil Support Salaries		1200	44,453.00	64,793.00	27,901.85	59,793.00	5,000.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	298,967.00	298,967.00	174,397.30	298,967.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,923,718.00</b>	<b>2,797,412.00</b>	<b>1,489,419.52</b>	<b>2,809,492.00</b>	<b>(12,080.00)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	248,874.00	262,869.00	133,319.96	245,830.00	17,039.00	6.5%
Classified Support Salaries		2200	345,653.00	337,817.00	188,343.34	338,274.00	(457.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	184,018.00	181,695.00	97,597.24	171,746.00	9,949.00	5.5%
Clerical, Technical and Office Salaries		2400	126,012.00	133,830.00	74,800.83	132,830.00	1,000.00	0.7%
Other Classified Salaries		2900	52,020.00	63,020.00	30,374.36	63,020.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>956,577.00</b>	<b>979,231.00</b>	<b>524,435.73</b>	<b>951,700.00</b>	<b>27,531.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	309,292.00	300,176.00	158,360.46	302,840.00	(2,664.00)	-0.9%
PERS		3201-3202	98,727.00	101,107.00	53,452.25	98,619.00	2,488.00	2.5%
OASDI/Medicare/Alternative		3301-3302	125,033.00	112,708.00	59,298.22	112,078.00	630.00	0.6%
Health and Welfare Benefits		3401-3402	468,188.00	492,828.00	274,642.55	506,043.00	(13,215.00)	-2.7%
Unemployment Insurance		3501-3502	2,405.00	2,969.00	1,316.16	3,371.00	(402.00)	-13.5%
Workers' Compensation		3601-3602	251,831.00	245,104.00	130,699.48	245,150.00	(46.00)	0.0%
OPEB, Allocated		3701-3702	82,930.00	79,720.00	44,362.00	79,720.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	205,523.00	207,372.00	200,644.44	220,865.00	(13,493.00)	-6.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,543,929.00</b>	<b>1,541,984.00</b>	<b>922,775.56</b>	<b>1,568,686.00</b>	<b>(26,702.00)</b>	<b>-1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	60,000.00	60,000.00	7,812.59	25,000.00	35,000.00	58.3%
Books and Other Reference Materials		4200	8,000.00	17,500.00	4,706.19	12,500.00	5,000.00	28.6%
Materials and Supplies		4300	309,750.00	398,771.00	187,883.23	370,021.00	28,750.00	7.2%
Noncapitalized Equipment		4400	0.00	2,760.00	2,726.26	3,835.00	(1,075.00)	-38.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>377,750.00</b>	<b>479,031.00</b>	<b>203,128.27</b>	<b>411,356.00</b>	<b>67,675.00</b>	<b>14.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	56,635.00	66,635.00	35,924.24	41,600.00	25,035.00	37.6%
Dues and Memberships		5300	12,575.00	12,781.00	8,625.52	10,781.00	2,000.00	15.6%
Insurance		5400-5450	93,002.00	93,002.00	93,002.00	93,002.00	0.00	0.0%
Operations and Housekeeping Services		5500	288,955.00	288,955.00	150,322.82	288,955.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	294,585.00	287,550.00	146,508.67	282,490.00	5,060.00	1.8%
Transfers of Direct Costs		5710	(4,479.00)	(2,108.00)	0.00	0.00	(2,108.00)	100.0%
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	113,550.00	133,531.00	51,199.40	115,492.00	18,039.00	13.5%
Communications		5900	19,000.00	27,000.00	8,049.17	27,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>873,823.00</b>	<b>907,346.00</b>	<b>493,631.82</b>	<b>859,320.00</b>	<b>48,026.00</b>	<b>5.3%</b>

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,596.00	2,656.00	0.00	2,656.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	39,220.00	34,481.00	13,807.30	34,481.00	0.00	0.0%
Other Debt Service - Principal		7439	131,758.00	106,758.00	65,538.79	84,942.00	21,816.00	20.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>182,574.00</b>	<b>143,895.00</b>	<b>79,346.09</b>	<b>122,079.00</b>	<b>21,816.00</b>	<b>15.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(78,799.00)	(80,654.00)	0.00	(75,282.00)	(5,372.00)	6.7%
Transfers of Indirect Costs - Interfund		7350	(17,627.00)	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(96,426.00)</b>	<b>(80,654.00)</b>	<b>0.00</b>	<b>(75,282.00)</b>	<b>(5,372.00)</b>	<b>6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,761,945.00</b>	<b>6,768,245.00</b>	<b>3,712,736.99</b>	<b>6,647,351.00</b>	<b>120,894.00</b>	<b>1.8%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	17,626.00	10,000.00	0.00	10,000.00	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			17,626.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(701,394.00)	(577,701.00)	0.00	(668,734.00)	(91,033.00)	15.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(701,394.00)	(577,701.00)	0.00	(668,734.00)	(91,033.00)	15.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(719,020.00)	(587,701.00)	0.00	(678,734.00)	(91,033.00)	15.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	424,860.00	447,379.00	98,119.33	446,872.00	(507.00)	-0.1%
3) Other State Revenue		8300-8599	221,215.00	292,974.00	178,964.15	451,817.00	158,843.00	54.2%
4) Other Local Revenue		8600-8799	486,236.00	494,880.00	238,685.00	496,286.00	1,406.00	0.3%
5) TOTAL, REVENUES			1,132,311.00	1,235,233.00	515,768.48	1,394,975.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	550,162.00	492,920.00	265,134.00	522,985.00	(30,065.00)	-6.1%
2) Classified Salaries		2000-2999	216,619.00	199,319.00	113,527.99	211,015.00	(11,696.00)	-5.9%
3) Employee Benefits		3000-3999	270,612.00	248,479.00	138,798.43	428,869.00	(180,390.00)	-72.6%
4) Books and Supplies		4000-4999	40,850.00	65,865.00	86,820.98	105,966.00	(40,101.00)	-60.9%
5) Services and Other Operating Expenditures		5000-5999	670,763.00	674,340.00	187,250.49	668,735.00	5,605.00	0.8%
6) Capital Outlay		6000-6999	0.00	48,194.00	48,194.00	48,194.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,799.00	80,654.00	0.00	75,282.00	5,372.00	6.7%
9) TOTAL, EXPENDITURES			1,827,805.00	1,809,771.00	839,725.89	2,061,046.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(695,494.00)	(574,538.00)	(323,957.41)	(666,071.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	701,394.00	577,701.00	0.00	668,734.00	91,033.00	15.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			701,394.00	577,701.00	0.00	668,734.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,900.00	3,163.00	(323,957.41)	2,663.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,878.00	132,481.00		132,481.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,878.00	132,481.00		132,481.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,878.00	132,481.00		132,481.00		
2) Ending Balance, June 30 (E + F1e)			169,778.00	135,644.00		135,144.00		
<b>Components of Ending Fund Balance</b>								
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	169,778.00	135,644.00		135,144.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	198,182.00	198,182.00	0.00	195,655.00	(2,527.00)	-1.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	157,941.00	180,009.00	28,917.00	182,015.00	2,006.00	1.1%
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	61,758.00	64,157.00	64,171.00	64,171.00	14.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4,479.00	0.00	0.00	0.00	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%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,500.00	5,031.00	5,031.33	5,031.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>424,860.00</b>	<b>447,379.00</b>	<b>98,119.33</b>	<b>446,872.00</b>	<b>(507.00)</b>	<b>-0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	29,300.00	36,532.00	2,597.48	36,532.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	191,915.00	191,915.00	124,744.67	191,915.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	64,527.00	51,622.00	223,370.00	158,843.00	246.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>221,215.00</b>	<b>292,974.00</b>	<b>178,964.15</b>	<b>451,817.00</b>	<b>158,843.00</b>	<b>54.2%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	47,770.00	41,147.00	0.00	41,147.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmt		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	12,015.00	0.00	12,015.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	438,466.00	441,718.00	238,685.00	443,124.00	1,406.00	0.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>486,236.00</b>	<b>494,880.00</b>	<b>238,685.00</b>	<b>496,286.00</b>	<b>1,406.00</b>	<b>0.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,132,311.00</b>	<b>1,235,233.00</b>	<b>515,768.48</b>	<b>1,394,975.00</b>	<b>159,742.00</b>	<b>12.9%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	374,035.00	361,700.00	199,002.42	407,640.00	(45,940.00)	-12.7%
Certificated Pupil Support Salaries		1200	96,409.00	51,502.00	19,629.74	35,627.00	15,875.00	30.8%
Certificated Supervisors' and Administrators' Salaries		1300	79,718.00	79,718.00	46,501.84	79,718.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>550,162.00</b>	<b>492,920.00</b>	<b>265,134.00</b>	<b>522,985.00</b>	<b>(30,065.00)</b>	<b>-6.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	130,713.00	121,180.00	72,217.48	137,565.00	(16,385.00)	-13.5%
Classified Support Salaries		2200	85,906.00	78,139.00	41,310.51	73,450.00	4,689.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>216,619.00</b>	<b>199,319.00</b>	<b>113,527.99</b>	<b>211,015.00</b>	<b>(11,696.00)</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	52,655.00	45,849.00	25,392.64	209,468.00	(163,619.00)	-356.9%
PERS		3201-3202	31,028.00	29,131.00	16,402.30	30,687.00	(1,556.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	30,343.00	24,906.00	13,500.50	26,500.00	(1,594.00)	-6.4%
Health and Welfare Benefits		3401-3402	103,891.00	100,163.00	56,744.86	110,137.00	(9,974.00)	-10.0%
Unemployment Insurance		3501-3502	357.00	331.00	182.09	361.00	(30.00)	-9.1%
Workers' Compensation		3601-3602	49,763.00	44,928.00	24,575.00	48,287.00	(3,359.00)	-7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,575.00	3,171.00	2,001.04	3,429.00	(258.00)	-8.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>270,612.00</b>	<b>248,479.00</b>	<b>138,798.43</b>	<b>428,869.00</b>	<b>(180,390.00)</b>	<b>-72.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	7,376.77	7,877.00	(7,377.00)	-1475.4%
Materials and Supplies		4300	40,350.00	65,365.00	79,444.21	98,089.00	(32,724.00)	-50.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>40,850.00</b>	<b>65,865.00</b>	<b>86,820.98</b>	<b>105,966.00</b>	<b>(40,101.00)</b>	<b>-60.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	227,980.00	208,615.00	18,767.00	208,615.00	0.00	0.0%
Travel and Conferences		5200	57,982.00	128,509.00	16,547.85	107,947.00	20,562.00	16.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,900.00	122,785.00	66,177.70	122,785.00	0.00	0.0%
Transfers of Direct Costs		5710	4,479.00	2,108.00	0.00	0.00	2,108.00	100.0%
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	202,422.00	212,323.00	85,757.94	229,388.00	(17,065.00)	-8.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>670,763.00</b>	<b>674,340.00</b>	<b>187,250.49</b>	<b>668,735.00</b>	<b>5,605.00</b>	<b>0.8%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	48,194.00	48,194.00	48,194.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>48,194.00</b>	<b>48,194.00</b>	<b>48,194.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	78,799.00	80,654.00	0.00	75,282.00	5,372.00	6.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>78,799.00</b>	<b>80,654.00</b>	<b>0.00</b>	<b>75,282.00</b>	<b>5,372.00</b>	<b>6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,827,805.00</b>	<b>1,809,771.00</b>	<b>839,725.89</b>	<b>2,061,046.00</b>	<b>(251,275.00)</b>	<b>-13.9%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	701,394.00	577,701.00	0.00	668,734.00	91,033.00	15.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			701,394.00	577,701.00	0.00	668,734.00	91,033.00	15.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			701,394.00	577,701.00	0.00	668,734.00	(91,033.00)	15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,000.00	260,000.00	48,645.27	260,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,000.00	20,000.00	3,516.20	20,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,900.00	64,925.00	13,712.86	64,925.00	0.00	0.0%
5) TOTAL REVENUES			344,900.00	344,925.00	63,874.33	344,925.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	101,364.00	100,144.00	55,246.82	100,072.00	72.00	0.1%
3) Employee Benefits		3000-3999	50,785.00	53,123.00	29,158.45	53,654.00	(531.00)	-1.0%
4) Books and Supplies		4000-4999	157,500.00	151,500.00	65,949.00	150,000.00	1,500.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	35,300.00	38,300.00	2,445.05	36,300.00	2,000.00	5.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,627.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			362,576.00	343,067.00	152,799.32	340,026.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,676.00)	1,858.00	(88,924.99)	4,899.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,626.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			17,626.00	10,000.00	0.00	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50.00)	11,858.00	(88,924.99)	14,899.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,038.00	22,292.00		22,292.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,038.00	22,292.00		22,292.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,038.00	22,292.00		22,292.00		
2) Ending Balance, June 30 (E + F1e)			53,988.00	34,150.00		37,191.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	40,000.00	7,500.00		7,500.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,988.00	28,650.00		29,691.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	260,000.00	260,000.00	46,645.27	260,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			260,000.00	260,000.00	46,645.27	260,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	20,000.00	20,000.00	3,516.20	20,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			20,000.00	20,000.00	3,516.20	20,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	13,755.14	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(100.00)	(75.00)	(42.28)	(75.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			64,900.00	64,925.00	13,712.86	64,925.00	0.00	0.0%
<b>TOTAL REVENUES</b>			344,900.00	344,925.00	63,674.33	344,925.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	101,364.00	100,144.00	55,246.82	100,072.00	72.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			101,364.00	100,144.00	55,246.82	100,072.00	72.00	0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,187.00	11,061.00	5,972.87	11,061.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,785.00	7,204.00	3,977.52	7,077.00	127.00	1.8%
Health and Welfare Benefits		3401-3402	26,248.00	27,888.00	15,384.01	28,549.00	(661.00)	-2.4%
Unemployment Insurance		3501-3502	44.00	47.00	26.46	48.00	(1.00)	-2.1%
Workers' Compensation		3601-3602	6,128.00	6,499.00	3,585.50	6,495.00	4.00	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	393.00	424.00	212.09	424.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			50,785.00	53,123.00	29,158.45	53,654.00	(531.00)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	9,000.00	4,778.58	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	3,500.00	2,500.00	0.00	1,000.00	1,500.00	60.0%
Food		4700	145,000.00	140,000.00	61,170.42	140,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			157,500.00	151,500.00	65,949.00	150,000.00	1,500.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	0.00	300.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	420.43	3,000.00	2,000.00	40.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	33,000.00	2,024.62	33,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,300.00</b>	<b>38,300.00</b>	<b>2,445.05</b>	<b>38,300.00</b>	<b>2,000.00</b>	<b>5.2%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	17,627.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>17,627.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>382,578.00</b>	<b>343,067.00</b>	<b>152,799.32</b>	<b>340,026.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	17,628.00	10,000.00	0.00	10,000.00	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			17,628.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			17,628.00	10,000.00	0.00	10,000.00		

Resource	Description	2015/16
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	29,691.00
Total, Restricted Balance		29,691.00

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,170.00	1,170.00	607.43	1,170.00	0.00	0.0%
5) TOTAL REVENUES			1,170.00	1,170.00	607.43	1,170.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,170.00	1,170.00	607.43	1,170.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,170.00	1,170.00	807.43	1,170.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	268,359.00	268,973.00		268,973.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,359.00	268,973.00		268,973.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			268,359.00	268,973.00		268,973.00		
2) Ending Balance, June 30 (E + F1e)			269,529.00	270,143.00		270,143.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	269,529.00	270,143.00		270,143.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,170.00	1,170.00	607.43	1,170.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,170.00	1,170.00	607.43	1,170.00	0.00	0.0%
<b>TOTAL REVENUES</b>			1,170.00	1,170.00	607.43	1,170.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2015/16
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825.00	825.00	427.70	825.00	0.00	0.0%
5) TOTAL REVENUES			825.00	825.00	427.70	825.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			825.00	825.00	427.70	825.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			825.00	825.00	427.70	825.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	189,014.00	189,390.00		189,390.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,014.00	189,390.00		189,390.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,014.00	189,390.00		189,390.00		
2) Ending Balance, June 30 (E + F1e)			189,839.00	190,215.00		190,215.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	189,839.00	190,215.00		190,215.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	825.00	825.00	427.70	825.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			825.00	825.00	427.70	825.00	0.00	0.0%
TOTAL, REVENUES			825.00	825.00	427.70	825.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,707.00	44,674.00	56,823.41	70,469.00	25,795.00	57.7%
5) TOTAL REVENUES			23,707.00	44,674.00	56,823.41	70,469.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	300.00	540.00	660.00	540.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,000.00	56,000.00	0.00	77,816.00	(21,816.00)	-39.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			28,300.00	56,540.00	660.00	78,356.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,593.00)	(11,866.00)	56,163.41	(7,887.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,593.00)	(11,886.00)	56,163.41	(7,887.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,555.00	12,838.00		12,838.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,555.00	12,838.00		12,838.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,555.00	12,838.00		12,838.00		
2) Ending Balance, June 30 (E + F1e)			962.00	972.00		4,951.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	962.00	972.00		4,951.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	61.41	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	23,607.00	44,574.00	56,762.00	70,369.00	25,795.00	57.9%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,707.00</b>	<b>44,674.00</b>	<b>56,823.41</b>	<b>70,469.00</b>	<b>25,795.00</b>	<b>57.7%</b>
<b>TOTAL, REVENUES</b>			<b>23,707.00</b>	<b>44,674.00</b>	<b>56,823.41</b>	<b>70,469.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	300.00	540.00	660.00	540.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			300.00	540.00	660.00	540.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Debt Service - Principal		7439	25,000.00	50,000.00	0.00	71,816.00	(21,816.00)	-43.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			28,000.00	56,000.00	0.00	77,816.00	(21,816.00)	-39.0%
<b>TOTAL, EXPENDITURES</b>			28,300.00	56,540.00	860.00	78,356.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,041.00	3,041.00	1,472.16	3,041.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,560.00	159,560.00	102,207.66	159,560.00	0.00	0.0%
5) TOTAL REVENUES			162,601.00	162,601.00	103,679.82	162,601.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	159,788.00	159,788.00	0.00	159,788.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			159,788.00	159,788.00	0.00	159,788.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,813.00	2,813.00	103,679.82	2,813.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,813.00	2,813.00	103,878.82	2,813.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	190,720.00	198,036.00		198,036.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,720.00	198,036.00		198,036.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,720.00	198,036.00		198,036.00		
2) Ending Balance, June 30 (E + F1e)			193,533.00	200,849.00		200,849.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9750	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	193,533.00	200,849.00		200,849.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,041.00	3,041.00	1,472.16	3,041.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,041.00	3,041.00	1,472.16	3,041.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	155,000.00	155,000.00	97,469.42	155,000.00	0.00	0.0%
Unsecured Roll		8612	3,500.00	3,500.00	2,935.41	3,500.00	0.00	0.0%
Prior Years' Taxes		8613	110.00	110.00	45.40	110.00	0.00	0.0%
Supplemental Taxes		8614	600.00	600.00	1,587.98	600.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350.00	350.00	169.45	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			159,560.00	159,560.00	102,207.66	159,560.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			162,601.00	162,601.00	103,679.82	162,601.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	19,788.00	19,788.00	0.00	19,788.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			159,788.00	159,788.00	0.00	159,788.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			159,788.00	159,788.00	0.00	159,788.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	861.77	860.71	854.05	861.31	0.60	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	861.77	860.71	854.05	861.31	0.60	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.28	0.00	0.28	0.28	0.28	0%
c. Special Education-NPS/LCI	0.00	0.00	0.60	0.60	0.60	0%
d. Special Education Extended Year	0.02	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.30	0.00	0.88	0.88	0.88	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	863.07	860.71	854.93	862.19	1.48	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

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

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2016

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Laura Merrick

Telephone: 530-347-3165

Title: Chief Business Official

E-mail: lmerrick@cwusd.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.

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?</li> <li>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?</li> </ul>		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1b)</li> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 3)</li> <li>Classified? (Section S8B, Line 3)</li> </ul>	X	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 237,583.00
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) 6,175,444.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.85%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	389,435.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	14,219.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,642.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	32,969.63
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)	38.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	462,304.13
9. Carry-Forward Adjustment (Part IV, Line F)	(48,260.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	414,043.42

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,485,830.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	767,408.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	596,823.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	76,811.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	115,987.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	823,384.37
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)	961.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	340,026.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	8,207,230.87

**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)

5.63%

**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/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18)

5.04%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>462,304.13</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>74,610.72</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.14%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.13%) times Part III, Line B18); zero if positive	<u>(48,260.71)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(48,260.71)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.04%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-24,130.36) is applied to the current year calculation and the remainder (\$-24,130.35) is deferred to one or more future years:	<u>5.34%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-16,086.90) is applied to the current year calculation and the remainder (\$-32,173.81) is deferred to one or more future years:	<u>5.44%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(48,260.71)</u>

Approved indirect cost rate: 7.14%  
Highest rate used in any program: 7.13%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	204,704.00	12,130.00	5.93%
01	3310	182,628.00	13,027.00	7.13%
01	4035	105,640.00	4,276.00	4.05%
01	6010	50,000.00	2,500.00	5.00%
01	6500	697,599.00	43,349.00	6.21%

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,922,958.00	4.07%	7,204,644.00	1.50%	7,312,934.00
2. Federal Revenues	8100-8299	14,076.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	604,683.00	-76.25%	143,613.00	-0.45%	142,968.00
4. Other Local Revenues	8600-8799	262,503.00	-11.87%	231,347.00	0.79%	233,171.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(668,734.00)	36.11%	(910,234.00)	2.00%	(928,438.00)
6. Total (Sum lines A1 thru A5c)		7,135,486.00	-6.53%	6,669,370.00	1.37%	6,760,635.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,809,492.00		2,840,747.00
b. Step & Column Adjustment				31,255.00		37,195.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,809,492.00	1.11%	2,840,747.00	1.31%	2,877,942.00
2. Classified Salaries						
a. Base Salaries				951,700.00		965,539.00
b. Step & Column Adjustment				13,839.00		20,360.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	951,700.00	1.45%	965,539.00	2.11%	985,899.00
3. Employee Benefits	3000-3999	1,568,686.00	-8.93%	1,428,632.00	7.26%	1,532,330.00
4. Books and Supplies	4000-4999	411,356.00	3.14%	424,289.00	3.12%	437,545.00
5. Services and Other Operating Expenditures	5000-5999	859,320.00	6.85%	918,170.00	-1.81%	901,520.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	122,079.00	-27.22%	88,846.00	0.00%	88,846.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,282.00)	0.00%	(75,282.00)	0.00%	(75,282.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,657,351.00	-0.85%	6,600,941.00	2.39%	6,758,800.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		478,135.00		68,429.00		1,835.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,975,463.00		3,453,598.00		3,522,027.00
2. Ending Fund Balance (Sum lines C and D1)		3,453,598.00		3,522,027.00		3,523,862.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,023,615.00		3,086,707.00		3,079,897.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	427,983.00		433,320.00		441,965.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,453,598.00		3,522,027.00		3,523,862.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	427,983.00		433,320.00		441,965.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		427,983.00		433,320.00		441,965.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	446,872.00	-8.87%	407,243.00	0.00%	407,243.00
3. Other State Revenues	8300-8599	451,817.00	-14.61%	385,806.00	-0.04%	385,649.00
4. Other Local Revenues	8600-8799	496,286.00	-27.64%	359,106.00	0.00%	359,106.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	668,734.00	36.11%	910,234.00	2.00%	928,438.00
6. Total (Sum lines A1 thru A5c)		2,063,709.00	-0.06%	2,062,389.00	0.88%	2,080,436.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				522,985.00		529,896.00
b. Step & Column Adjustment				6,911.00		12,418.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	522,985.00	1.32%	529,896.00	2.34%	542,314.00
2. Classified Salaries						
a. Base Salaries				211,015.00		213,849.00
b. Step & Column Adjustment				2,834.00		4,170.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	211,015.00	1.34%	213,849.00	1.95%	218,019.00
3. Employee Benefits	3000-3999	428,869.00	0.23%	429,867.00	0.39%	431,526.00
4. Books and Supplies	4000-4999	105,966.00	0.00%	105,966.00	0.00%	105,966.00
5. Services and Other Operating Expenditures	5000-5999	668,735.00	6.25%	710,529.00	-0.45%	707,329.00
6. Capital Outlay	6000-6999	48,194.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	75,282.00	0.00%	75,282.00	0.00%	75,282.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,061,046.00	0.21%	2,065,389.00	0.73%	2,080,436.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,663.00		(3,000.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		132,481.00		135,144.00		132,144.00
2. Ending Fund Balance (Sum lines C and D1)		135,144.00		132,144.00		132,144.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	135,144.00		132,144.00		132,144.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		135,144.00		132,144.00		132,144.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,922,958.00	4.07%	7,204,644.00	1.50%	7,312,934.00
2. Federal Revenues	8100-8299	460,948.00	-11.65%	407,243.00	0.00%	407,243.00
3. Other State Revenues	8300-8599	1,056,500.00	-49.89%	529,419.00	-0.15%	528,617.00
4. Other Local Revenues	8600-8799	758,789.00	-22.18%	590,453.00	0.31%	592,277.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,199,195.00	-5.08%	8,731,759.00	1.25%	8,841,071.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				3,332,477.00		3,370,643.00
a. Base Salaries				38,166.00		49,613.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,332,477.00	1.15%	3,370,643.00	1.47%	3,420,256.00
2. Classified Salaries				1,162,715.00		1,179,388.00
a. Base Salaries				16,673.00		24,530.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,162,715.00	1.43%	1,179,388.00	2.08%	1,203,918.00
3. Employee Benefits	3000-3999	1,997,555.00	-6.96%	1,858,499.00	5.67%	1,963,856.00
4. Books and Supplies	4000-4999	517,322.00	2.50%	530,255.00	2.50%	543,511.00
5. Services and Other Operating Expenditures	5000-5999	1,528,055.00	6.59%	1,628,699.00	-1.22%	1,608,849.00
6. Capital Outlay	6000-6999	48,194.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	122,079.00	-27.22%	88,846.00	0.00%	88,846.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,718,397.00	-0.60%	8,666,330.00	2.00%	8,839,236.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		480,798.00		65,429.00		1,835.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		3,107,944.00		3,588,742.00		3,654,171.00
2. Ending Fund Balance (Sum lines C and D1)		3,588,742.00		3,654,171.00		3,656,006.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	135,144.00		132,144.00		132,144.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,023,615.00		3,086,707.00		3,079,897.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	427,983.00		433,320.00		441,965.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		3,588,742.00		3,654,171.00		3,656,006.00
(Line D3f must agree with line D2)						

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	427,983.00		433,320.00		441,965.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		427,983.00		433,320.00		441,965.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.91%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		854.93		854.84		851.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,718,397.00		8,666,330.00		8,839,236.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		8,718,397.00		8,666,330.00		8,839,236.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		348,735.88		346,653.20		353,569.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		65,000.00		65,000.00		65,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		348,735.88		346,653.20		353,569.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,718,397.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	525,805.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	48,194.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	119,423.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	10,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	72,933.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				250,550.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,942,042.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		854.93
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,289.70
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	7,111,981.88	8,232.03
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	7,111,981.88	8,232.03
B. Required effort (Line A.2 times 90%)	6,400,783.69	7,408.83
C. Current year expenditures (Line I.E and Line II.B)	7,942,042.00	9,289.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**SELPA:** Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.**

☒ Combined state and local expenditures

☐ Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
<u>Employee (48011) retired June, 2015 - replaced by contracted service</u>	<u>69,424.00</u>	<u>69,424.00</u>
<u>Student #8162271808 was at Excel - now served in our district</u>	<u>19,651.25</u>	<u>19,651.25</u>
<u>Student SEIS#398729 was at Cascade 8th gr - now at the high school</u>	<u>8,050.42</u>	<u>8,050.42</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<b>Total exempt reductions</b>	<b><u>97,125.67</u></b>	<b><u>97,125.67</u></b>

SELPA: Shasta County (AO)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	195,655.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	194,722.00	
Increase in funding (if difference is positive)	933.00	
Maximum available for MOE reduction (50% of increase in funding)	466.50 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	29,348.25 (b)	

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 466.50 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**THIS SECTION IS NOT APPLICABLE!**  
**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 29,348.25 (f)

SELPA: Shasta County (AO)

**SECTION 3**

	Column A Projected Exps. FY 2015-16 (LP-I Worksheet)	Column B Actual Expenditures FY 2014-15 (LA-I Worksheet)	Column C Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	984,048.00		
2. Less: Expenditures paid from federal sources	195,655.00		
3. Expenditures paid from state and local sources	788,393.00	852,552.17	
Less: Exempt reduction(s) from SECTION 1		97,125.67	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	788,393.00	755,426.50	32,966.50
4. Special education unduplicated pupil count	118	118	
5. Per capita state and local expenditures (A3/A4)	6,681.30	6,401.92	279.38

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Shasta County (AO)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2015-16	Actual Expenditures FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	325,877.00	313,481.22	
Less: Exempt reduction(s) from SECTION 1		97,125.67	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	325,877.00	216,355.55	109,521.45
b. Per capita local expenditures (B1a/A4)	2,761.67	1,833.52	928.15

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

Laura Merrick  
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Chief Business Official  
Title

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Second Interim  
Special Education Maintenance of Effort  
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison  
2015-16 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 6-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-Nonseverely Disabled (Goal 5770)
UNDUPLICATED PUPIL COUNT								
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	93,442.00	0.00	0.00	0.00	0.00	0.00	290.00
2000-2999	Classified Salaries	11,210.00	0.00	0.00	0.00	0.00	15,448.00	122.00
3000-3999	Employee Benefits	42,091.00	0.00	0.00	0.00	0.00	4,023.00	162.00
4000-4999	Books and Supplies	2,500.00	0.00	0.00	0.00	0.00	0.00	6.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	37,600.00	82,885.00	57.70
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	149,243.00	0.00	0.00	0.00	37,600.00	102,356.00	638.40
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	56.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	56.30
	<b>TOTAL COSTS</b>	<b>149,243.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,600.00</b>	<b>102,356.00</b>	<b>694.70</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	93,442.00	0.00	0.00	0.00	0.00	0.00	217.40
2000-2999	Classified Salaries	11,210.00	0.00	0.00	0.00	0.00	0.00	108.60
3000-3999	Employee Benefits	42,091.00	0.00	0.00	0.00	0.00	0.00	134.20
4000-4999	Books and Supplies	2,500.00	0.00	0.00	0.00	0.00	0.00	6.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	37,600.00	82,885.00	8.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	149,243.00	0.00	0.00	0.00	37,600.00	82,885.00	475.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	43.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	43.30
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>149,243.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,600.00</b>	<b>82,885.00</b>	<b>518.60</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)							
	<b>TOTAL COSTS</b>							

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)							
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)							
	<b>TOTAL COSTS</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)
	<b>UNDUPLICATED PUPIL COUNT</b>							
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	152,177.27	0.00	0.00	0.00	0.00	0.00	261,810.45
2000-2999	Classified Salaries	11,166.06	0.00	0.00	0.00	0.00	26,016.17	105,410.45
3000-3999	Employee Benefits	58,670.47	0.00	0.00	0.00	0.00	7,160.45	151,600.45
4000-4999	Books and Supplies	4,446.32	0.00	0.00	0.00	0.00	0.00	3,700.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	107,944.15	100,700.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>226,460.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>141,120.77</b>	<b>623,400.45</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	56,200.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	195,724.81						
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,200.45</b>
	<b>TOTAL COSTS</b>	<b>226,460.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>141,120.77</b>	<b>679,600.45</b>
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	69,000.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	26,016.17	17,400.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	7,160.45	27,600.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	35,900.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,176.62</b>	<b>150,000.45</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,400.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,400.45</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,176.62</b>	<b>161,500.45</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)							
	<b>TOTAL COSTS</b>							

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Educ. Ages 5-Nonseverely Disabled (Goal 5770)
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	152,177.27	0.00	0.00	0.00	0.00	0.00	192,800.00
2000-2999	Classified Salaries	11,166.06	0.00	0.00	0.00	0.00	0.00	88,000.00
3000-3999	Employee Benefits	58,670.47	0.00	0.00	0.00	0.00	0.00	124,000.00
4000-4999	Books and Supplies	4,446.32	0.00	0.00	0.00	0.00	0.00	3,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	107,944.15	64,700.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	226,460.12	0.00	0.00	0.00	0.00	107,944.15	473,300.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	44,700.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	195,724.81						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	44,700.00
	TOTAL BEFORE OBJECT 8980	226,460.12	0.00	0.00	0.00	0.00	107,944.15	518,000.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)							
	TOTAL COSTS							
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)							
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)							
	TOTAL COSTS							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	10,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

45 69955 0000000  
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	10,000.00	10,000.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	860.71	862.19	0.2%	Met
1st Subsequent Year (2016-17)	852.19	848.15	-0.5%	Met
2nd Subsequent Year (2017-18)	849.30	851.00	0.2%	Met

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	898	890	-0.9%	Met
1st Subsequent Year (2016-17)	891	891	0.0%	Met
2nd Subsequent Year (2017-18)	894	894	0.0%	Met

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals		
	(Form A, Lines 3, 6, and 26)		
	(Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	898	1,109	81.0%
Second Prior Year (2013-14)	876	1,102	79.5%
First Prior Year (2014-15)	862	905	95.2%
Historical Average Ratio:			85.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			85.7%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A6 and C9)			
Current Year (2015-16)	855	890	96.1%	Not Met
1st Subsequent Year (2016-17)	846	891	94.9%	Not Met
2nd Subsequent Year (2017-18)	849	894	95.0%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

The prior year numbers that are used to establish the standard include the charter school students that this district sponsored. If those students are taken out of the equation, the district has a 3 year historical average of 94.634%. The district estimates its projected enrollment using 95% of projected enrollment. This is within the current historical ratio of 95.634%.

#### 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				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2015-16)	7,226,471.00	7,273,460.00	0.7%	Met
1st Subsequent Year (2016-17)	7,289,877.00	7,593,167.00	4.2%	Not Met
2nd Subsequent Year (2017-18)	7,423,143.00	7,710,646.00	3.9%	Not Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

The projected GAP% increased from 1st Interim to 2nd interim for the two subsequent years. 2016/17 went from 12.52% to 49.08% and 2017/18 went from 18.11% to 27.56% per School Services of California. These % increases amounted to increased LCFF revenue of \$248,400 and \$224,324 for the next two years respectively.

**5. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	3,736,227.14	4,650,813.73	80.3%
Second Prior Year (2013-14)	4,347,777.90	5,602,567.12	77.6%
First Prior Year (2014-15)	4,681,147.42	5,776,692.04	81.0%
	Historical Average Ratio:		79.6%

	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):	75.6% to 83.6%	75.6% to 83.6%	75.6% to 83.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	5,329,878.00	6,647,351.00	80.2%	Met
1st Subsequent Year (2016-17)	5,234,918.00	6,590,941.00	79.4%	Met
2nd Subsequent Year (2017-18)	5,396,171.00	6,748,800.00	80.0%	Met

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

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

- 1a. **STANDARD MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	461,455.00	460,948.00	-0.1%	No
1st Subsequent Year (2016-17)	403,049.00	407,243.00	1.0%	No
2nd Subsequent Year (2017-18)	403,049.00	407,243.00	1.0%	No

**Explanation:**  
(required if Yes)

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<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	897,657.00	1,056,500.00	17.7%	Yes
1st Subsequent Year (2016-17)	370,023.00	529,419.00	43.1%	Yes
2nd Subsequent Year (2017-18)	369,418.00	528,617.00	43.1%	Yes

**Explanation:**  
(required if Yes)

The district did not budget the STRS On Behalf estimates in the 1st interim budget. It is now included in the budget at 2nd interim in the amount of \$158,843 which is the basic difference between the two reporting periods.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	757,383.00	758,789.00	0.2%	No
1st Subsequent Year (2016-17)	579,735.00	590,453.00	1.8%	No
2nd Subsequent Year (2017-18)	581,559.00	592,277.00	1.8%	No

**Explanation:**  
(required if Yes)

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<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	544,896.00	517,322.00	-5.1%	Yes
1st Subsequent Year (2016-17)	558,518.00	530,255.00	-5.1%	Yes
2nd Subsequent Year (2017-18)	568,983.00	543,511.00	-4.5%	No

**Explanation:**  
(required if Yes)

For the current year (2015/16), the district reduced the budget by (\$35,000) as there doesn't appear to be a need to purchase further textbooks in the current year. Other instructional materials were increased overall by \$7,426 in the current year. The difference in the 1st subsequent year is the net between reduction of textbook costs and increase in other instructional materials.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	1,581,686.00	1,528,055.00	-3.4%	No
1st Subsequent Year (2016-17)	1,685,530.00	1,628,699.00	-3.4%	No
2nd Subsequent Year (2017-18)	1,664,280.00	1,608,849.00	-3.3%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	2,116,495.00	2,276,237.00	7.5%	Not Met
1st Subsequent Year (2016-17)	1,352,807.00	1,527,115.00	12.9%	Not Met
2nd Subsequent Year (2017-18)	1,354,026.00	1,528,137.00	12.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	2,126,582.00	2,045,377.00	-3.8%	Met
1st Subsequent Year (2016-17)	2,244,048.00	2,158,954.00	-3.8%	Met
2nd Subsequent Year (2017-18)	2,233,263.00	2,152,360.00	-3.6%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

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

The district did not budget the STRS On Behalf estimates in the 1st interim budget. It is now included in the budget at 2nd interim in the amount of \$158,843 which is the basic difference between the two reporting periods.

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

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

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

**Explanation:**  
Services and Other Exps  
(linked from 6A  
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 district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	257,640.00	262,293.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		268,092.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.9%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.6%	1.7%	1.7%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	478,135.00	6,657,351.00	N/A	Met
1st Subsequent Year (2016-17)	68,429.00	6,600,941.00	N/A	Met
2nd Subsequent Year (2017-18)	1,835.00	6,758,800.00	N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2015-16)	3,588,742.00		Met
1st Subsequent Year (2016-17)	3,654,171.00		Met
2nd Subsequent Year (2017-18)	3,656,006.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2015-16)	3,073,567.00		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

<sup>1</sup> 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.

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	855	846	849
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 AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,718,397.00	8,666,330.00	8,839,236.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,718,397.00	8,666,330.00	8,839,236.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	348,735.88	346,653.20	353,569.44
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	65,000.00	65,000.00	65,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	348,735.88	346,653.20	353,569.44

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)		0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)		427,983.00	433,320.00	441,965.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)		0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)		0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)		0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)		0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)		427,983.00	433,320.00	441,965.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)		4.91%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):		348,735.88	348,653.20	353,569.44
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(577,701.00)	(668,734.00)	15.8%	91,033.00	Not Met
1st Subsequent Year (2016-17)	(787,324.00)	(910,234.00)	15.6%	122,910.00	Not Met
2nd Subsequent Year (2017-18)	(801,596.00)	(928,438.00)	15.8%	126,842.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	10,000.00	10,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	10,000.00	10,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	10,000.00	10,000.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:  
(required if NOT met)

Since 1st Interim, the district increased the contributions to the following programs: Special Education \$23,601, Title I \$34,819, Title II \$45,745 (changed teachers who are paid from this resource). Minor reductions were made to the following programs: RRM (\$5,799) and EL program (\$4,762). The two subsequent years have changed as a result of an increased contribution to the special education program due to the charter school becoming it's own LEA for special education beginning 7/1/16 and the district losing (\$121,116) estimated special ed revenue.

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

Explanation:  
(required if NOT met)

- 1c. MET - Projected transfers out 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)

--

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

**Project Information:**  
(required if YES)




---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
725,170.00	725,170.00
725,170.00	725,170.00

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

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim
71,642.00	71,642.00
71,642.00	71,642.00
71,642.00	71,642.00

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

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

79,720.00	79,720.00
65,074.00	65,074.00
59,724.00	59,724.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

87,617.00	87,617.00
83,631.00	83,631.00
79,933.00	79,933.00

- d. Number of retirees receiving OPEB benefits

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

15	15
11	11
10	10

4. Comments:

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

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

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

No
----

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

n/a
-----

- c. 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.

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.5	43.0	43.0	43.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Feb 16, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 02, 2016

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

Yes

If Yes, date of budget revision board adoption:

Mar 15, 2016

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2016

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

93,698

95,024

98,769

% change in salary schedule from prior year

3.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

The district will fund these salaries with their LCFF funding and Special Education funds.

Negotiations Not Settled

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

32,170

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
505,044	555,548	611,103
83.9%	76.3%	69.3%
5.7%	-9.1%	-9.1%

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

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

No		
----	--	--

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

--

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
28,334	38,166	49,613
-8.5%	34.7%	30.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	35.4	39.3	39.3	39.3

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

13,761

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
243,156	267,472	294,219
72.9%	66.3%	60.3%
-2.6%	-9.1%	-9.1%

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

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

No		
----	--	--

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

--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
21,275	16,673	24,530
-19.2%	-21.6%	47.1%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
Yes	Yes	Yes

**Classified (Non-management) - Other**

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


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

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

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

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

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	6.0	6.0	6.0	6.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
80,940	89,034	97,937
73.0%	66.4%	60.4%
-27.2%	-9.1%	-9.1%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
4,403	1,585	1,585
149.5%	-64.0%	0.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
840	840	840
0.0%	0.0%	0.0%

### S9. Status of Other Funds

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

#### **S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District Second Interim Criteria and Standards Review

SACS2015ALL Financial Reporting Software - 2015.2.0  
3/7/2016 10:13:22 AM

45-69955-0000000

Second Interim  
2015-16 Original Budget  
Technical Review Checks

Cottonwood Union Elementary

Shasta County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	8660	-100.00

Explanation: The cafeteria fund has negative cash flow resulting in negative interest.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
13	0000	-100.00

Explanation: The cafeteria fund has negative cash flow which results in negative interest.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0  
3/7/2016 10:13:53 AM

45-69955-0000000

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

Cottonwood Union Elementary

Shasta County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	8660	-75.00

Explanation: The cafeteria fund has negative cash flow which results in negative interest.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
13	0000	-75.00

Explanation: The cafeteria fund has negative cash flow which results in negative interest.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0  
3/7/2016 10:24:01 AM

45-69955-0000000

Second Interim  
2015-16 Projected Totals  
Technical Review Checks

Cottonwood Union Elementary

Shasta County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	8660	-75.00

Explanation: The cafeteria fund has negative cash flow which results in negative interest.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
13	0000	-75.00

Explanation: The cafeteria fund has negative cash flow which results in negative interest.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: The district's cash flow will be provided in a separate worksheet.

SACS2015ALL Financial Reporting Software - 2015.2.0  
45-69955-0000000-Cottonwood Union Elementary-Second Interim 2015-16 Projected Totals  
3/7/2016 10:24:01 AM

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0  
3/7/2016 10:24:26 AM

45-69955-0000000

Second Interim  
2015-16 Actuals to Date  
Technical Review Checks

Cottonwood Union Elementary

Shasta County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

# COTTONWOOD CREEK CHARTER SCHOOL

## 2015/16 SECOND INTERIM BUDGET

### MARCH 14, 2016

AB1200/AB 256 requires the Board of Trustees to certify twice a year the status of the Charter's financial obligations. The 2nd Interim Report for period July 1, 2015, through January 31, 2016, provides financial information that has become available since the 2015-2016 budget was adopted in June 2015. Highlighted below are the notable budget assumptions and changes since the 1<sup>st</sup> Interim Budget.

**Enrollment:** Cottonwood Creek Charter School currently has an enrollment of 205 students. The multi-year projection is based on an enrollment of 228 beginning in 2016/17 and remaining constant thereafter.

**Average Daily Attendance (ADA) Calculation:** ADA is projected at 98% of enrollment for the current and 97% for future years.

**Number of Teachers:** Cottonwood Creek Charter School has a teaching staff equal to 9.8 FTE. The Director is a full time administrator. The multi-year projections are based on a teaching staff of 10.3 FTE beginning in 2016/17; the additional half-time teacher would be for Special Education. The staff to student ratio has to be at or below 25:1. The current year charter school ratio is 20.9 students per teacher.

#### **REVENUES**

	2015/16 ADOPTED BUDGET	2015/16 FIRST INTERIM	2015/16 SECOND INTERIM	Change
LCFF Revenue	\$1,503,658	\$1,480,631	\$1,481,920	\$1,289
Federal Revenue	\$0	\$0	\$0	\$0
State Revenue	\$35,852	\$150,116	\$150,116	\$0
Local Revenue	\$25,750	\$25,750	\$25,750	\$0
Other Income Source				
Total Revenue	\$1,565,260	\$1,656,497	\$1,657,786	\$1,289

The \$1,269 increase in LCFF Revenue is a result of the change in GAP% for LCFF calculations. No change is Federal, State or Local Revenue since the 1<sup>st</sup> Interim Report.

**EXPENDITURES**

	2015/16 ADOPTED BUDGET	2015/16 FIRST INTERIM	2015/16 SECOND INTERIM	Change
Certificated Salaries	\$630,301	\$631,301	\$649,287	\$17,986
Classified Salaried	\$77,122	\$85,652	\$94,939	\$9,287
Employee Benefits	\$170,937	\$183,673	\$188,966	\$5,293
Books & Supplies	\$109,260	\$135,260	\$139,559	\$4,299
Services & Other Exp's	\$381,756	\$398,772	\$399,757	\$985
Depreciation Expense	\$0	\$0	\$0	\$0
Other Uses/Debt Service	\$59,506	\$43,898	\$45,732	\$1,834
				\$0
Total Expenditures	\$1,428,882	\$1,478,556	\$1,518,240	\$39,684

Certificated Salaries for 2nd Interim are based on 10.8 FTE. (This includes the Director.) The \$17,986 is an increase in projected stipends.

Classified Salaries for 2nd Interim are based on 3.9 FTE. Increases were made in Instructional Asst. salaries of \$2,987, instructional aide substitutes \$3,800, custodial salaries \$500, clerical salaries \$2,000, for a total increase of \$9,287.

Employee Benefits increased by \$5,293. There are a total of 7 benefited employees totaling a health CAP of \$47,600. The increase is a result of salary driven benefits on salary increases.

Books & Supplies increased by \$4,299. This is for the purchase of a laptop for \$1,299 and additional maintenance/custodial supplies of \$3,000.

Services & Other Exp's increased by \$985. There was an \$800 increase in memberships, and \$185 in contracted services.

Debt Service: The final \$20,000 payment has been made on the original revolving loan for the Charter School.

**ENDING BALANCE INCREASE/DEFICIT SPENDING**

The Charter School is projected to have a surplus of \$139,546. The One-Time Mandated Cost Reimbursement Funds of \$97,595 have been placed in the ending fund balance for future one-time expenses.

**ENDING FUND BALANCE**

The Second Interim budget has an ending fund balance of \$573,739. The components of the ending fund balance are:

### SPECIFICS OF ENDING BALANCE:

Legally Restricted Capital Asset	\$48,565.00
Playground Equip (McConnell Foundation)	
Legally Restricted (CC Energy Grant)	\$51,123.00
Legally Restricted (Lottery)	<u>\$5,144.00</u>
TOTAL RESTRICTED	\$104,832.00
Economic Uncertainty - 7%	\$106,280.00
Future Facility/Capital Improvements/Purchases	\$332,331.00
Unrestricted EPA	\$0.00
Unrestricted lottery	<u>\$30,296.00</u>
TOTAL UNRESTRICTED	\$468,907.00
ENDING FUND BALANCE	<u><u>\$573,739.00</u></u>

### CASH BALANCE

The Charter School is now projected to have a **positive cash balance** on June 30, 2016 of **\$488,672**. This is achieved by having **\$15,000 in accounts payable and a payment due to the district of \$45,732 for the special ed encroachment**. The charter school is projected to close the year with **\$109,896 in accounts receivables**. (See separate sheet "Cash Flow Worksheet" for projected monthly cash breakdown.)

### SPECIAL CIRCUMSTANCES

The LCFF model establishes a base and then a target level of funding that the state is working towards funding. This process is expected to take 8 years until fully implemented; however, many changes can occur in those 8 years. For example, the state sales tax increase will end in two years. The income tax increase will also sunset before the 8 years have passed. So many variables could affect how the LCFF is implemented and each year could see some changes in how it is to be applied at the school level.

The PERS/STRS rates will be increasing significantly over the next seven years. (See attached sheet, "Retirement Rate Increases"). This sheet was prepared using current salaries only; no step/column are included. These costs need to be considered in future staffing discussions.

### MULTI-YEAR PROJECTION

The Second Interim budget is the basis for the multi-year projections. (See "Multi-Year Projection – 2015-2016 Second Interim Budget MYP")

**Beginning in 2016/17, the multi-year has been prepared with the Cottonwood Creek Charter School as its own LEA for Special Education. The revenues have been included in both Federal and Local funding (\$37,098 and \$84,018 respectively). The multi-year has been prepared assuming that this funding will be fully spent each year. If it is not spent,**

**the funding will be returned to the local SELPA; any unspent special education funds will not remain with the charter and cannot be carried over. As the LEA, the Charter School will be assuming all responsibility for the proper education for its special needs students and compliance with all federal and state regulations.**

The following assumptions were used for **2016/2017**:

- ADA estimated at 221.16 – increase of 20.26 ADA
- Certificated staffing increase of 0.5 FTE with step and column of \$7,200
- Classified staffing – increase of 1.58 FTE - with step and column of \$1,905
- Books and supplies increase by \$62,732 as shown on separate MYP worksheets
- Services and Other Exp's reduced (\$9,520) due to projected reduction in business services (4%) and Ed Effectiveness expenses.
- The ending balance is projected to be **\$820,045**.

The following assumptions were used for **2017/2018**:

- ADA estimated at 221.16 – no change from prior year
- Certificated staffing remains the same with step and column of \$8,700.
- Classified staffing remains the same with step and column of \$1,181
- Books and supplies increased \$5,000
- Services and Other Exp's increased \$6,060 for utilities and business services
- The ending balance is projected to be **\$999,206**.

#### **ANALYSIS**

The Charter School increased the EUC level to 7% in 2014/15 and is able to maintain that for all years shown in the MYP. The Special Education program will need to be monitored closely to ensure that compliance is maintained and that the charter will be able to meet the ongoing maintenance of effort within the program. STRS/PERS increases will affect the budget as personnel increases; this should be carefully analyzed before increasing the charter school staff.

**Cottonwood Creek Charter  
Cashflow Worksheet  
2015/16 Second Interim Budget**

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		Feb						
<b>A. BEGINNING CASH</b>	<b>9110</b>		<b>371,615</b>	<b>412,523</b>	<b>375,666</b>	<b>423,394</b>	<b>376,880</b>	<b>365,641</b>
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	8010-8019	1,131,418	42,037	42,037	135,703	75,667	75,667	135,703
Property Taxes	8020-8079		0	0	0	0	0	0
EPA	8012		0	0	0	0	0	0
Miscellaneous Funds	8080-8099	350,502	0	17,012	34,025	22,683	22,683	22,683
Federal Revenue	8100-8299		0	0	0	0	0	0
Other State Revenue	8300-8599	150,116	0	0	0	749	2,622	52,455
Other Local Revenue	8600-8799	25,750	0	1,800	8,718	397	8,924	1,949
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>1,657,786</b>	<b>42,037</b>	<b>60,649</b>	<b>178,446</b>	<b>99,497</b>	<b>109,896</b>	<b>212,790</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	649,287	7,250	54,186	54,436	58,041	59,255	60,626
Classified Salaries	2000-2999	94,939	2,635	5,963	7,876	7,107	7,312	12,367
Employee Benefits	3000-3999	188,966	3,899	15,350	15,894	16,327	16,583	17,652
Books, Supplies and Services	4000-5999	539,316	8,615	18,755	49,217	68,168	34,639	79,566
Capital Outlay	6000-6999		0	0	0	0	0	0
Other Outgo	7000-7499	45,732	0	14	14	14	14	14
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>1,518,240</b>	<b>22,399</b>	<b>94,268</b>	<b>127,437</b>	<b>149,658</b>	<b>117,803</b>	<b>170,226</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>		Beg Balance						
Assets								
Cash Not in Treasury	9111-9199	(9,813)	0	0	0	0	0	0
Accts Receivable	9200-9299	(63,746)	26,397	526	0	6,981	0	0
Due From Other Funds	9310		0	0	0	0	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330		0	0	0	0	0	0
Other Assets	9340	(48,565)	0	0	0	0	0	0
Total Assets		(122,124)	26,397	526	0	6,981	0	0
Liabilities								
Accounts Payable	9500-9599	39,546	(5,127)	(432)	52	0	0	0
Due to Other Funds	9610		0	0	0	0	0	0
Current Loans	9640	20,000	0	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)
Deferred Revenues	9650		0	0	0	0	0	0
Total Liabilities		59,546	(5,127)	(3,765)	(3,281)	(3,333)	(3,333)	(3,333)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(62,578)</b>	<b>21,270</b>	<b>(3,239)</b>	<b>(3,281)</b>	<b>3,648</b>	<b>(3,333)</b>	<b>(3,333)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>40,908</b>	<b>(36,858)</b>	<b>47,728</b>	<b>(46,513)</b>	<b>(11,240)</b>	<b>39,230</b>
<b>F. ENDING CASH (A + E)</b>			<b>412,523</b>	<b>375,666</b>	<b>423,394</b>	<b>376,880</b>	<b>365,641</b>	<b>404,871</b>
<b>G. ENDING FUND BALANCE</b>								

**Cottonwood Creek Charter  
Cashflow Worksheet  
2015/16 Second Interim Budget**

	Object	January	February	March	April	May	June	Accruals / Adjustments
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):	<b>Feb</b>							
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>404,871</b>	<b>441,757</b>	<b>447,480</b>	<b>525,970</b>	<b>524,872</b>	<b>561,105</b>	
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	8010-8019	75,667	73,787	101,828	101,828	101,828	68,846	100,820
Property Taxes	8020-8079	0	0	0	0	0	0	0
EPA	8012	0	0	0	0	0	0	0
Miscellaneous Funds	8080-8099	22,683	22,683	62,017	31,008	31,008	31,008	31,009
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	50,042	0	0	8,550	0	28,425	7,273
Other Local Revenue	8600-8799	464	6,709	(475)	(745)	(430)	(1,362)	0
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>148,856</b>	<b>103,179</b>	<b>163,370</b>	<b>140,641</b>	<b>132,406</b>	<b>126,917</b>	<b>139,102</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	65,402	56,436	54,752	65,606	58,433	54,861	0
Classified Salaries	2000-2999	6,942	9,439	8,475	8,427	8,353	10,042	0
Employee Benefits	3000-3999	17,656	16,354	11,184	12,630	11,653	33,785	0
Books, Supplies and Services	4000-5999	20,943	22,721	23,025	67,631	30,289	100,746	15,000
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgo	7000-7499	14	0	0	0	0	(84)	45,732
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>110,958</b>	<b>104,950</b>	<b>97,436</b>	<b>154,295</b>	<b>108,728</b>	<b>199,350</b>	<b>60,732</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Assets								
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	(9,813)
Accts Receivable	9200-9299	2,428	0	0	0	0	0	(100,078)
Due From Other Funds	9310	0	0	0	0	0	0	0
Stores Inventory	9320	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	0	0	0	0	0
Other Assets	9340	0	0	0	0	0	0	(48,565)
Total Assets		2,428	0	0	0	0	0	(158,456)
Liabilities								
Accounts Payable	9500-9599	(107)	7,494	12,555	12,555	12,555	0	0
Due to Other Funds	9610	0	0	0	0	0	0	0
Current Loans	9640	(3,333)	0	0	0	0	0	39,998
Deferred Revenues	9650	0	0	0	0	0	0	0
Total Liabilities		(3,440)	7,494	12,555	12,555	12,555	0	39,998
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(1,012)</b>	<b>7,494</b>	<b>12,555</b>	<b>12,555</b>	<b>12,555</b>	<b>0</b>	<b>(118,458)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>36,886</b>	<b>5,723</b>	<b>78,490</b>	<b>(1,098)</b>	<b>36,233</b>	<b>(72,433)</b>	<b>(40,089)</b>
<b>F. ENDING CASH (A + E)</b>		<b>441,757</b>	<b>447,480</b>	<b>525,970</b>	<b>524,872</b>	<b>561,105</b>	<b>488,672</b>	
<b>G. ENDING FUND BALANCE</b>								

**Cottonwood Creek Charter School  
MULTI-YEAR PROJECTION  
2015-16 SECOND INTERIM BUDGET MYP**

**March 14, 2016**

		2015/16 Second Interim Budget			2016/17 Projected			
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unre
<b>REVENUES</b>	ESTIMATED P-2 ADA	200.9			221.16			
Revenue Limit Sources:								
<b>TOTAL REVENUE LIMIT</b>	<b>8010-8099</b>	<b>1,481,920</b>	<b>0</b>	<b>1,481,920</b>	<b>1,705,990</b>	<b>0</b>	<b>1,705,990</b>	
Federal Revenues	8100 - 8299	0	0	0	0	37,098	37,098	
Other State Revenues	8300 - 8599	128,534	21,582	150,116	34,059	9,068	43,126	
Other Local Revenues	8600 - 8799	25,750	0	25,750	28,088	84,018	112,106	
Interfund Transfers In	8910 - 8929			0			0	
Other Sources	8930 - 8979			0			0	
Contributions	8980 - 8999							
<b>TOTAL REVENUES</b>		<b>1,636,204</b>	<b>21,582</b>	<b>1,657,786</b>	<b>1,768,136</b>	<b>130,184</b>	<b>1,898,320</b>	
<b>EXPENDITURES</b>								
Certificated Salaries	1000 - 1999	649,287	0	649,287	641,487	54,100	695,587	
Classified Salaries	2000 - 2999	94,939	0	94,939	133,394	19,589	152,983	
Employee Benefits	3000 - 3999	188,966	0	188,966	222,674		222,674	
<b>Total Salaries and Benefits</b>		<b>933,192</b>	<b>0</b>	<b>933,192</b>	<b>997,555</b>	<b>73,689</b>	<b>1,071,244</b>	
Books and Supplies	4000 - 4999	132,215	7,344	139,559	173,715	9,068	182,783	
Services, Other Operating Expenses	5000 - 5999	386,412	13,345	399,757	370,237	20,000	390,237	
Depreciation	6000 - 6599	0		0	0	5,000	5,000	
Other Outgo	7100 - 7299	42,981	0	42,981	0	0	0	
Direct Support / Indirect Costs	7300 - 7399	0		0	0	0	0	
Debt Service - Interest Only	7400-7499	2,751		2,751	2,751	0	2,751	
Interfund Transfers Out	7600-7629	0		0	0	0	0	
Other Uses	7630 - 7699			0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>1,497,551</b>	<b>20,689</b>	<b>1,518,240</b>	<b>1,544,258</b>	<b>107,757</b>	<b>1,652,015</b>	
<b>NET INCREASE/DECREASE IN ENDING BALANCE</b>		<b>138,653</b>	<b>893</b>	<b>139,546</b>	<b>223,879</b>	<b>22,427</b>	<b>246,306</b>	
<b>Other Uses</b>								
Capital Asset purchases								
Debt payments		20,000		20,000				
<b>NET SURPLUS/ (DEFICIT)</b>		<b>118,653</b>	<b>893</b>	<b>119,546</b>	<b>223,879</b>	<b>22,427</b>	<b>246,306</b>	
<b>BEGINNING BALANCE</b>		<b>330,503</b>	<b>103,690</b>	<b>434,193</b>	<b>469,156</b>	<b>104,583</b>	<b>573,739</b>	
<b>AUDIT ADJUSTMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>				
<b>ENDING BALANCE</b>		<b>469,156</b>	<b>104,583</b>	<b>573,739</b>	<b>693,035</b>	<b>127,010</b>	<b>820,045</b>	

**Components of Ending Balance**

Net investment in capital assets  
Legally Restricted  
Economic Uncertainty (7%)  
Board Designated  
Undesignated  
Total

	48,565	48,565		45,000	45,000
	56,267	56,267		82,010	82,010
106,280		106,280	115,641		115,641
362,627		362,627	577,394		577,394
		0			0
468,907	104,832	573,739	693,035	127,010	820,045

% to Total Expenditures

30.9%

42.0%

Cottonwood Creek Charter School  
Revenue Estimates - Breakdown  
2015-16 First Interim Budget

ADA

200.9

221.16

221.16

221.16

LCFF Principal Apporntmnt

resr  
\$185 **Federal Revenue**  
**Special Ed Funding**

**State Revenue**

0000  
\$140 1100 Lottery Income  
\$41 6300 Lottery-InstMat Revenue State Lottery

\$14 0 Mandated Costs  
**Mandated Costs - Claims Reim**

**Educator Effectiveness**  
Energy Planning Grant

**Local Revenue**

Interest Income Est Interest  
\$36 Local Revenue-Field Trips Field Trips  
\$85 Local Revenue - Electives Electives  
\$418 **Special Ed Funding**

\$214 PER AD. Contribution to special Ed

2015/16		2016/17		2017/18		2018
Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted
1,481,920	-	1,705,990	-	1,739,166	-	1,783,301
	-	-	37,098	-	40,839	-
	-	-	-	-	-	-
-	-	-	37,098	-	40,839	-
-		-		-		-
28,126		30,962		30,962		30,962
	8,237		9,068		9,068	
2,813		3,096		3,096		3,096
97,595						
	13,345					
128,534	21,582	34,059	9,068	34,059	9,068	34,059
1,500		1,500		1,500		1,500
7,250		7,873		7,873		7,873
17,000		18,715		18,715		18,715
			84,018		92,491	
25,750	-	28,088	84,018	28,088	92,491	28,088
(42,980)	42,980					
1,593,224	64,561	1,768,136	130,184	1,801,312	142,398	1,845,447
1,657,786		1,898,319		1,943,711		
200.9		221.16		221.16		221.16

ADA

Cottonwood Creek Charter School  
Estimated Expenditure Changes  
2016-17

2016/17 Changes	Unrestricted	Restricted	Total
<b>Certificated Salaries</b>			
Estimated Step & Column	7,200	0	7,200
RSP Teacher		25,800	25,800
School Psychologist		5,300	5,300
Speech Therapist		8,000	8,000
Subtotal	7,200	39,100	46,300
<b>Classified Salaries</b>			
Estimated Step & Column	1,905	0	1,905
New Clerical Position 0.5 FTE	8,911	5,089	14,000
Increase current Clerical 0.1 FTE	2,550		2,550
New Charter CBO 0.2 FTE	20,000		20,000
New Special Ed Aide		7,250	7,250
Subtotal	33,366	12,339	45,705
<b>Employee Benefits</b>			
Benefits on estimated step & column	21,624	0	21,624
Increase PERS/STRS for new positions		6,800	6,800
STRS rate increase	12,012		12,012
PERS rate increase	72		72
Subtotal	33,708	6,800	40,508
<b>Books &amp; Supplies</b>			
Technology - computers/tables	10,000		10,000
Athletics	4,000		4,000
Sp Ed Textbooks		6,000	6,000
Increase Other Books	2,500	2,232	4,732
Increase Inst Materials	25,000	12,000	37,000
Increase General Supplies		1,000	1,000
Subtotal	41,500	21,232	62,732
<b>Services &amp; Other Operating Exp's</b>			
Utilities Increase	4,597		4,597
Remove Ed Effectiveness PD expense		(13,345)	(13,345)
Increase General Operating Services		4,000	4,000
Reduce Bus Services to 4%	(22,772)		(22,772)
Increase Conference Expense	2,000	4,000	6,000
Personal Contracted Services		12,000	12,000
Subtotal	(16,175)	6,655	(9,520)
<b>Capital Outlay</b>			
Subtotal	0	0	0
<b>Transfers Out</b>			
Subtotal	0	0	0

Cottonwood Creek Charter School  
 Estimated Expenditure Changes  
 2017-18

2017-18 Changes	Unrestricted	Restricted	Total
<b>Certificated Salaries</b>			
Estimated Step & Column	8,700	0	8,700
			0
			0
			0
Subtotal	8,700	0	8,700
<b>Classified Salaries</b>			
Estimated Step & Column	1,181	0	1,181
			0
			0
			0
Subtotal	1,181	0	1,181
<b>Employee Benefits</b>			
Benefits on estimated step & column	2,359	0	2,359
			0
STRS rate increase	12,012		12,012
PERS rate increase	1,142		1,142
			0
Subtotal	15,513	0	15,513
<b>Books &amp; Supplies</b>			
Increase Inst Materials	5,000		5,000
Subtotal	5,000	0	5,000
<b>Services &amp; Other Operating Exp's</b>			
Utilities Increase	4,600		4,600
Increase Bus Serv 4%	1,460		
Subtotal	6,060	0	4,600
<b>Capital Outlay</b>			
			0
	0	0	0
Subtotal	0	0	0
<b>Transfers Out</b>			
			0
			0
Subtotal	0	0	0

## Retirement rate increases

STRS Rate Increase			
Creditable Certificated Salaries		\$ 649,287	
		Annual Increased GF Cost	Cumm Increase from 8.25%
Current Rate	8.25%		
Proposed F 2014-15	8.88%	\$ 4,091	\$ 4,091
2015-16	10.73%	\$ 12,012	\$ 16,102
2016-17	12.58%	\$ 12,012	\$ 28,114
2017-18	14.43%	\$ 12,012	\$ 40,126
2018-19	16.28%	\$ 12,012	\$ 52,138
2019-20	18.13%	\$ 12,012	\$ 64,150
2020-21	19.10%	\$ 6,298	\$ 70,448

PERS Rate Increase			
Creditable Classified Salaries		\$ 94,939	
		Annual Increased GF Cost	Cumm Increase from 13- 14 rate
Current Rate	11.44%		
Proposed F 2014-15	11.77%	\$ 312	\$ 312
2015-16	11.85%	\$ 72	\$ 385
2016-17	13.05%	\$ 1,142	\$ 1,527
2017-18	16.60%	\$ 3,370	\$ 4,897
2018-19	18.20%	\$ 1,519	\$ 6,416
2019-20	19.90%	\$ 1,614	\$ 8,030
2020-21	20.40%	\$ 475	\$ 8,505

Combined Rate Increase Impact			
	Rate Increase from Current Rates	Annual Increased GF Cost	Cumm Increase from 13- 14 rate
2014-15	0.96%	\$ 4,403	\$ 4,403
2015-16	2.89%	\$ 12,084	\$ 16,487
2016-17	5.94%	\$ 13,154	\$ 29,641
2017-18	11.34%	\$ 15,382	\$ 45,023
2018-19	14.79%	\$ 13,531	\$ 58,554
2019-20	18.34%	\$ 13,626	\$ 72,179
2020-21	19.81%	\$ 6,773	\$ 78,952

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,503,658.00	1,480,631.00	724,250.00	1,481,920.00	1,289.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,852.00	150,116.00	105,868.20	150,116.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,750.00	25,750.00	22,052.43	25,750.00	0.00	0.0%
5) TOTAL REVENUES			1,565,260.00	1,656,497.00	852,170.63	1,657,786.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	630,301.00	631,301.00	359,198.58	649,287.00	(17,986.00)	-2.8%
2) Classified Salaries		2000-2999	77,122.00	85,652.00	50,202.32	84,939.00	(9,287.00)	-10.8%
3) Employee Benefits		3000-3999	170,937.00	183,873.00	103,380.92	188,966.00	(5,293.00)	-2.9%
4) Books and Supplies		4000-4999	109,260.00	135,280.00	72,915.99	139,559.00	(4,299.00)	-3.2%
5) Services and Other Operating Expenses		5000-5999	381,758.00	398,772.00	206,986.68	399,757.00	(985.00)	-0.2%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,506.00	43,898.00	84.00	45,732.00	(1,834.00)	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,428,882.00	1,478,556.00	782,748.49	1,518,240.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			136,378.00	177,941.00	59,422.14	139,546.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			138,378.00	177,941.00	59,422.14	139,546.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	311,810.00	434,193.00		434,193.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311,810.00	434,193.00		434,193.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			311,810.00	434,193.00		434,193.00		
2) Ending Net Position, June 30 (E + F1e)			448,188.00	612,134.00		573,739.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	104,480.00	104,832.00		104,832.00		
c) Unrestricted Net Position		9790	343,708.00	507,302.00		468,907.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	982,331.00	912,708.00	462,409.00	869,914.00	(42,792.00)	-4.7%
Education Protection Account State Aid - Current Year		8012	243,177.00	261,504.00	120,072.00	261,504.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	278,150.00	306,421.00	141,769.00	350,502.00	44,081.00	14.4%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>1,503,658.00</b>	<b>1,480,631.00</b>	<b>724,250.00</b>	<b>1,481,920.00</b>	<b>1,289.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	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%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4128, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,852.00	100,408.00	86,175.00	100,408.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	33,000.00	36,363.00	9,017.20	36,363.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	13,345.00	10,676.00	13,345.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>35,852.00</b>	<b>150,116.00</b>	<b>105,868.20</b>	<b>150,116.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	861.38	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	24,250.00	24,250.00	21,191.05	24,250.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,750.00</b>	<b>25,750.00</b>	<b>22,052.43</b>	<b>25,750.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,585,260.00</b>	<b>1,656,497.00</b>	<b>852,170.63</b>	<b>1,657,786.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	543,301.00	544,301.00	308,448.58	562,287.00	(17,986.00)	-3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,000.00	87,000.00	50,750.00	87,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>630,301.00</b>	<b>631,301.00</b>	<b>359,198.58</b>	<b>649,287.00</b>	<b>(17,986.00)</b>	<b>-2.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	38,803.00	43,803.00	23,588.09	50,590.00	(6,787.00)	-15.5%
Classified Support Salaries		2200	8,898.00	10,228.00	6,168.39	10,728.00	(500.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,621.00	31,621.00	20,445.84	33,621.00	(2,000.00)	-6.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>77,122.00</b>	<b>85,652.00</b>	<b>50,202.32</b>	<b>94,939.00</b>	<b>(9,287.00)</b>	<b>-10.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	67,631.00	67,853.00	37,851.96	69,121.00	(1,468.00)	-2.2%
PERS		3201-3202	6,172.00	7,183.00	3,960.42	7,888.00	(805.00)	-11.2%
OASDI/Medicare/Alternative		3301-3302	16,042.00	16,453.00	9,101.78	17,691.00	(1,238.00)	-7.5%
Health and Welfare Benefits		3401-3402	34,638.00	45,502.00	25,675.83	45,502.00	0.00	0.0%
Unemployment Insurance		3501-3502	340.00	352.00	200.76	365.00	(13.00)	-3.7%
Workers' Compensation		3601-3602	45,866.00	48,530.00	26,570.17	48,299.00	(1,769.00)	-3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	248.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>170,937.00</b>	<b>183,673.00</b>	<b>103,380.92</b>	<b>188,968.00</b>	<b>(5,293.00)</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,042.00	10,042.00	0.00	10,042.00	0.00	0.0%
Materials and Supplies		4300	99,218.00	125,218.00	71,616.99	128,218.00	(3,000.00)	-2.4%
Noncapitalized Equipment		4400	0.00	0.00	1,299.00	1,299.00	(1,299.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>109,260.00</b>	<b>135,260.00</b>	<b>72,915.99</b>	<b>139,559.00</b>	<b>(4,299.00)</b>	<b>-3.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	27,045.00	3,475.00	27,045.00	0.00	0.0%
Dues and Memberships		5300	900.00	900.00	1,692.00	1,700.00	(800.00)	-88.9%
Insurance		5400-5450	6,400.00	8,286.00	8,286.00	8,286.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,380.00	40,380.00	20,200.74	40,380.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,883.00	126,117.00	69,866.33	126,302.00	(185.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	208,593.00	192,944.00	102,288.00	182,944.00	0.00	0.0%
Communications		5900	3,100.00	3,100.00	1,180.61	3,100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>381,756.00</b>	<b>399,772.00</b>	<b>206,986.68</b>	<b>399,757.00</b>	<b>(885.00)</b>	<b>-0.2%</b>

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)
<b>DEPRECIATION</b>								
Depreciation Expense		8900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	58,755.00	41,147.00	0.00	42,981.00	(1,834.00)	-4.5%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,751.00	2,751.00	84.00	2,751.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			59,506.00	43,898.00	84.00	45,732.00	(1,834.00)	-4.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,428,882.00	1,478,556.00	792,748.49	1,518,240.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2015/16
		Projected Year Totals
6230		51,123.00
6300		5,144.00
9010		48,565.00
Total, Restricted Net Position		104,832.00

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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	203.70	200.90	200.90	200.90	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	203.70	200.90	200.90	200.90	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
5. Total Charter School Regular ADA	203.70	203.70	200.90	200.90	(2.80)	-1%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	203.70	203.70	200.90	200.90	(2.80)	-1%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	407.40	404.60	401.80	401.80	(2.80)	-1%

Charter Number: 1183

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2015-16 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Mark Boyle

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Laura Merrick  
Name

Chief Business Official  
Title

530-347-3165  
Telephone

lmerrick@cwusd.com  
E-mail Address

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,518,240.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,751.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,751.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,515,489.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		401.80
B. Expenditures per ADA (Line I.E divided by Line II.A)		3,771.75
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,218,427.82	6,553.86
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,218,427.82	6,553.86
B. Required effort (Line A.2 times 90%)	1,096,585.04	5,898.47
C. Current year expenditures (Line I.E and Line II.B)	1,515,489.00	3,771.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	2,126.72
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	36.06%

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

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

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

**CERTIFICATION OF CORRECTIVE ACTION  
2014/15 AUDIT FINDINGS AND RECOMMENDATIONS**

---

**DISTRICT NAME:** Cottonwood Union School District

**The superintendent certifies that all corrective action(s) specified in the attached pages(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.**

\_\_\_\_\_  
**District Superintendent**

\_\_\_\_\_  
**Date**

**For additional information:**

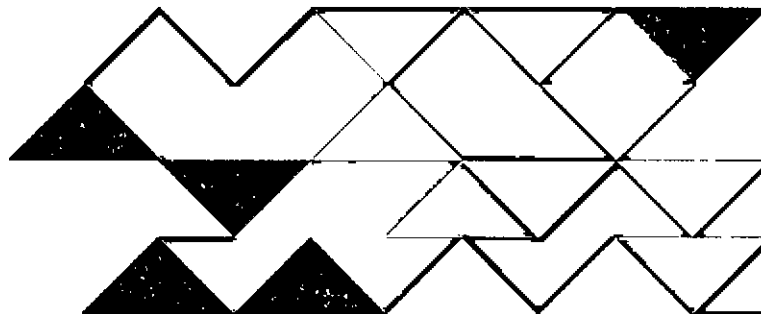
**Contact:** Laura Merrick **Phone** 530-347-3165

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**Submit the original plus one copy of the Certification of Correction Action together with each Audit Finding Corrective Action form and corresponding documentation to:**

**Shasta County Office of Education  
Jessica Tegerstrand, Manager of District Fiscal Services**

# Shasta County Schools



## 2014/15 Audit Finding Corrective Action

*\*Please complete and submit by March 15, 2016*

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District	<input type="text" value="Cottonwood Union School District"/>
Finding No.	<input type="text" value="1"/>
Page(s)	<input type="text" value="6 incl cover sheet"/>
No. of attachments	<input type="text" value="2"/>

---

### Describe below specific corrective action used in resolving the audit finding:

Please address each individual item within the finding. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, written procedures, agendas, and staff inservices, etc.

If the State requested a response on this finding, attach your response.

Response

(or attach memo)

The district has amended its annual 2014/15 apportionment summary to reflect the reduction of (3) EL students as recommended.

Over the past couple of years, the district has been reviewing the process of identifying and reclassifying students in the EL program. The timing of our review and the audit are not completely in sync yet, but we expect that problem to be resolved for the 2015/16 year.



District Contact

# Cottonwood Union Elementary School District

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2015

(Continued)

### SECTION IV FINDINGS STATE AWARDS AUDIT

#### STATE COMPLIANCE (Unduplicated Local Control Funding Formula Pupil Counts) 40000 (2015-001)

##### State Compliance

**Condition** During our testing over compliance of the unduplicated Local Control Funding Formula (LCFF) pupil counts, using a random sample to achieve a high level of assurance for each population, we identified the following:

- Three of five English Learners selected for testing did not have a parent or guardian signed notification letter or a qualifying California English Language Development Test (CELDT) on file. In addition, there was no documentation on file to support a District-determined English Learner status.

The above students did not qualify for the unduplicated LCFF pupil count as of the October 1, 2014, census date, however, they were included in the California Longitudinal Pupil Achievement Data System (CalPADS) 1.18 – FRPM/English Learner/Foster Youth – Student List.

We tested all five of the students listed as only English Learner eligible for the District; therefore, it was not necessary to extrapolate the results of our testing. Results of testing for the school site and the district-wide are as follows:

	FRPM	EL	FRPM and EL	Totals
<b>West Cottonwood Junior High School</b>				
<b>Schedule of Unduplicated Pupil Counts</b>				
Certified total unduplicated pupil count	167	5	18	190
Audit adjustment:				
Known error	-	(3)	-	(3)
Extrapolation	-	-	-	-
<b>Adjusted Total Unduplicated Pupil Counts</b>	<b>167</b>	<b>2</b>	<b>18</b>	<b>187</b>
<b>Certified Enrollment Count</b>				<b>376</b>

**Cottonwood Union Elementary School District**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

June 30, 2015  
 (Continued)

June 30, 2015	FRPM	EL	FRPM and EL	Totals
<b>District-Wide Schedule of Unduplicated Pupil Counts</b>				
Certified total unduplicated pupil count	467	5	32	504
Audit adjustment:				
Known error	-	(3)	-	(3)
Extrapolation	-	-	-	-
<b>Adjusted Total Unduplicated Pupil Counts</b>	<b>467</b>	<b>2</b>	<b>32</b>	<b>501</b>
Certified enrollment count				904
County Office of Education adjustment				1
<b>Total Enrollment Count</b>				<b>905</b>

**Criteria** Pursuant to *California Education Code*, Section 42238.02(b)(2), the District shall annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English Learner pupil-level records for enrolled pupils using CalPADS. All support for these designations must be kept on file.

**Effect** The unduplicated LCFF pupil count reported in the CalPADS 1.18 – FRPM/English Learner/Foster Youth – Student List was overstated by three students. As a result, the District's 2014-15 second principal apportionment was overstated by \$4,515, calculated as follows:

<b>Effect of Unduplicated Pupil Count Adjustments on State Aid</b>	
Certified unduplicated pupil percentage	0.5569
Adjusted unduplicated pupil percentage	0.5536
Target supplemental grant funding as originally reported	\$ 721,805
Audit adjustment	(4,277)
<b>Adjusted Target Supplemental Grant Funding</b>	<b>\$ 717,528</b>
Target concentration grant funding as originally reported	\$ 22,358
Audit adjustment	(10,693)
<b>Adjusted Target Concentration Grant Funding</b>	<b>\$ 11,665</b>
Total audit adjustments	\$ 14,970
2014-15 statewide gap funding rate	0.301601617
<b>Overstatement of 2014-15 Second Principal Apportionment</b>	<b>\$ 4,515</b>

The District is required to return funding totaling \$4,515 from the second principal apportionment to the California Department of Education.

**Cottonwood Union Elementary School District**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

June 30, 2015

(Continued)

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**Recommendation** We recommend that funding totaling \$4,515 be returned to the California Department of Education. We also recommend that the District review the annual CalPADS 1.18 – FRPM/English Learner/Foster Youth – Student List as of the census date to determine that the unduplicated pupil count is accurate and properly supported by underlying documentation prior to submitting this data to CalPADS.

**Response** The District's administration will adopt procedures during the 2015-16 fiscal year to comply with the recommendation and will return funding totaling \$4,515 to the California Department of Education.

# School District Audit Adjustments to CALPADS Data

County: Shasta	Fiscal Year: 2014-15
District: Cottonwood Union Elementary	Annual
CDS CODE 45 69955	Certificate Number: F6D2FPA1B

Note: Adjustments will only affect the ICFE  
Unduplicated Pupil Percentage calculation and will not  
modify certified CALPADS data.

## CALPADS Data Audit Adjustments EC 42238.02(b)(3)(B)

Net Change Enrollment Count	Net Change Unduplicated Pupil Count
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Adjustment to CALPADS enrollment and/or  
unduplicated pupil count based on school  
district's audit finding or auditor letter of  
concurrence.

A-1	0	(3)
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# Certification

County: Shasta  
District: Cottonwood Union Elementary  
CDS CODE 45 69955

Fiscal Year: FY 2014-15  
Annual  
F6D2FA1B

## School District Audit Adjustments to CALPADS Data

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

School District Superintendent:



Date: 2/29/16

County Superintendent of Schools: \_\_\_\_\_

Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

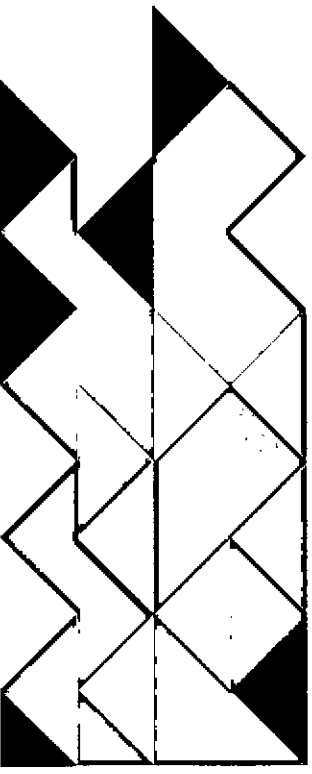
CONTACT NAME Laura Merrick

PHONE (530) 347-3165 \*

FAX (530) 347-0247

E-Mail lmerrick@cwusd.com

# Shasta County Schools



## 2014/15 Audit Finding Corrective Action

*\*Please complete and submit by March 15, 2016*

District	<input type="text" value="Cottonwood Union School District"/>
Finding No.	<input type="text" value="2"/>
Page(s)	<input type="text" value="11 incl cover sheet"/>
No. of attachments	<input type="text" value="6"/>

### Describe below specific corrective action used in resolving the audit finding:

Please address each individual item within the finding. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, written procedures, agendas, and staff inservices, etc.

If the State requested a response on this finding, attach your response.

Response (or attach memo)	<div>Attach #1 - Audit finding sheet Attach #2 - Email dialog between L. Merrick and K. Faustino at CDE. Final email stating audit findings have been resolved at state level. Attach #3 - YMCA letter dated 2/4/16 explaining resolution to findings. Attach #4 - 8/14/15 Staff Meeting Agenda Attach #5 - 8/14/15 Sign in Sheet for above meeting Attach #6 - YMCA Participant Enrollment Form with explanation of sign out policy.</div>
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District Contact

**Cottonwood Union Elementary School District**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

June 30, 2015

(Continued)

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**STATE COMPLIANCE (After School Education and Safety Program)**  
**40000 (2015-002)**

**State Compliance**

**Condition** Our test work over compliance with the After School Education and Safety Program resulted in the following:

- 1) During our testing of the North Cottonwood after school program, we noted that the May 2015 attendance sheets for two students could not be located. Each student in the program had an attendance sheet for each month. We traced the number of students served from the 2014-15 2<sup>nd</sup> Half: After School Base Attendance Report to a summary of students served. From the summary, we selected May 2015 to trace to detailed sign-in/sign-out sheets. We could not verify the May 2015 number of students served for these two students nor their compliance with the early release policy.

- 2) We noted that the reasons for early release from the program were not consistently selected. The sign-out sheets list the District-approved reasons for early release. However, the selection of a reason by circling it was not consistently made. The District's established policies require documentation of reason for early release.

**Criteria** Pursuant to *California Education Code*, Section 8484.8(e)(5), a grantee shall submit semiannual attendance data and results to facilitate evaluation and compliance in accordance with the provisions established by the California Department of Education. The reported number of students on the After School Attendance Report should agree to the sign-in sheets which document pupil participation.

*California Education Code*, Section 8483(a)(1) requires every after school program to establish a policy regarding reasonable early release of students from the program. Early release from the program should be in accordance with the established policy and indicated on the sign-out sheets.

**Effect** The District could not provide documents to support the numbers of students served for two students in May 2015. The District was out of compliance with its established policies in regard to documentation of reason for early release.

**Recommendation** We recommend that the District maintain complete records of sign-in/sign-out sheets in order to support the number of students reported on the After School Base Attendance Report. We also recommend that the reasons for early release be completed on the sign-out sheets.

**Response** The District's administration will implement procedures during the 2015-16 fiscal year to comply with the recommendations.

## **Laura Merrick**

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**From:** Kelly Faustino <KFaustino@cde.ca.gov>  
**Sent:** Tuesday, March 01, 2016 10:13 AM  
**To:** Laura Merrick  
**Subject:** RE: Audit Finding

Thank you Laura.  
The audit findings have been resolved.

Thank you,  
Kelly

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**From:** Laura Merrick [mailto:lmerrick@cwusd.com]  
**Sent:** Friday, February 26, 2016 4:50 PM  
**To:** Kelly Faustino  
**Subject:** RE: Audit Finding

Good Afternoon Kelly!

Attached you will find an agenda and sign in sheet for the staff meeting for the after school provider showing the training on the sign-out sheets. You will also find attached a copy of the early release policy for parents that we have the parents sign so they are aware of the policy too.

Please let me know if you need any further documentation from us concerning this finding. We are hoping to close out this matter and more importantly prohibit it from occurring again. Thank you for your patience waiting for our response.

Thank you again!

**Laura Merrick**  
**Chief Business Official**  
Cottonwood Union School District  
20512 W. First Street  
Cottonwood, CA 96022  
(530) 347-3165 phone  
(530) 347-0247 fax

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**From:** Kelly Faustino [mailto:KFaustino@cde.ca.gov]  
**Sent:** Thursday, February 11, 2016 10:53 AM  
**To:** Laura Merrick  
**Subject:** RE: Audit Finding

Hello Ms. Merrick,

Thank you for the clarification! My initial question was regarding the proof of attendance for those students who had missing sign in and out sheets. But, if you have daily attendance sheets that show what students were present, that would work and allow you to count the students attendance. Please consider that finding resolved. I will wait to receive additional evidence for the second finding to close out this case.

Thank you for being so responsive.

Best,  
Kelly

**From:** Laura Merrick [mailto:lmerrick@cwusd.com]  
**Sent:** Wednesday, February 10, 2016 4:59 PM  
**To:** Kelly Faustino  
**Subject:** RE: Audit Finding

Good Afternoon Ms. Faustino!

I'm hoping you can clarify the action steps needed for Item #1 below. We are working on further documentation for Item #2 concerning the early release and sign out sheet.

For attendance, our finding was due to a missing attendance form for two students for the month the auditors randomly selected. Are you saying we cannot claim their attendance for that month? It was my understanding that our independent auditors weren't questioning the attendance but they were noting the documentation was missing. I think the students were shown on the daily attendance sheets, but the individual student record sheets were unavailable. So I'm a little unclear about what you would like us to do in ASSIST. Since this is for the 2014/15 school year, which is already closed out from district access, I'm not sure how to get a screen shot. I'm not even sure about what attendance adjustment is needed.

Thank you for your time helping us to get this finding resolved. We also want to make sure we are in compliance and providing the proper documentation for the program. Thank you for your help and clarification getting this matter resolved.

**Laura Merrick**  
**Chief Business Official**  
Cottonwood Union School District  
20512 W. First Street  
Cottonwood, CA 96022  
(530) 347-3165 phone  
(530) 347-0247 fax

**From:** Kelly Faustino [mailto:KFaustino@cde.ca.gov]  
**Sent:** Tuesday, February 09, 2016 3:12 PM  
**To:** Laura Merrick  
**Cc:** David Alexander  
**Subject:** RE: Audit Finding

Hello Ms. Merrick,

Thank you for submitting evidence for the audit finding. Unfortunately, this evidence does not suffice. Please see my comments below as it pertains to each finding:

- 1) Attendance
  - You need to submit a screen shot or another form of evidence showing that the correct attendance numbers are now reflected in ASSIST

2) Early Release

- Parents need to indicate the reason for early release if their students are leaving any time before the end of the program (at least 6:00), not at 5:15.
- Evidence needs to be submitted illustrating that the staff and parents have been trained on early release policies. A few examples of this are: trainings (with sign in sheets), meeting agendas (with sign in sheets), a parent orientation informing them of the procedures, etc.

Please let me know if you have any questions.

Thank you,

Kelly Faustino

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**From:** Laura Merrick [mailto:[lmerrick@cwusd.com](mailto:lmerrick@cwusd.com)]

**Sent:** Monday, February 08, 2016 1:18 PM

**To:** Kelly Faustino

**Subject:** RE: Audit Finding

Good Afternoon Kelly!

Attached is the letter we received from our after school provider in response to the audit finding for 2014/15. Please review the letter and let us know if this is sufficient or if additional information is needed.

Thank you for your patience as we are just a day or two past the 2/5/16 requested deadline.

**Laura Merrick**

**Chief Business Official**

**Cottonwood Union School District**

**20512 W. First Street**

**Cottonwood, CA 96022**

**(530) 347-3165 phone**

**(530) 347-0247 fax**

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**From:** Kelly Faustino [mailto:[KFaustino@cde.ca.gov](mailto:KFaustino@cde.ca.gov)]

**Sent:** Thursday, February 04, 2016 12:41 PM

**To:** Laura Merrick

**Subject:** RE: Audit Finding

Thank you for the prompt response. Please let me know if you have any questions.

Thank you,

Kelly

**From:** Laura Merrick [<mailto:lmerrick@cwusd.com>]  
**Sent:** Thursday, February 04, 2016 12:40 PM  
**To:** Kelly Faustino  
**Subject:** RE: Audit Finding

Hi Kelly!

Yes I can assist you on this matter. Dr. Alexander forwarded the information to me earlier and I am working to gather the information you requested. We currently contract with an outside agency to provide our after school program. I have contacted them and asked for the documentation you've requested to show the corrections have been made.

I have not received a response from them yet, but I will remind them that we have a deadline set for Feb. 5 (tomorrow). Thank you for your patience. I'll forward the information to you as soon as I receive it from my provider.

Thank you!

**Laura Merrick**  
**Chief Business Official**  
Cottonwood Union School District  
20512 W. First Street  
Cottonwood, CA 96022  
(530) 347-3165 phone  
(530) 347-0247 fax

**From:** Kelly Faustino [<mailto:KFaustino@cde.ca.gov>]  
**Sent:** Thursday, February 04, 2016 12:29 PM  
**To:** Laura Merrick  
**Subject:** FW: Audit Finding

Good Afternoon Mrs. Merrick,  
I have been attempting to get a hold of Mr. Alexander to resolve the audit finding (below) for Cottonwood Elementary. Would you be able to assist me with this matter?

Thank you,  
Kelly Faustino

**From:** Kelly Faustino  
**Sent:** Wednesday, January 27, 2016 8:12 AM  
**To:** 'dalexander@cwusd.com'  
**Cc:** Gloria Halley ([ghalley@bcoe.org](mailto:ghalley@bcoe.org)); Andrea Shumate  
**Subject:** Audit Finding

Dear Mr. Alexander,

I am with the California Department of Education's After School Division and am responsible for resolving all of the before and after school program audit findings in Regions 1 and 2. I am trying to resolve the outstanding audit findings for Cottonwood Elementary (attached).

In reviewing the audit finding, we noted certain deficiencies in the grantee following policies and procedures required to note the reasoning for early release on the sign in and out sheets.

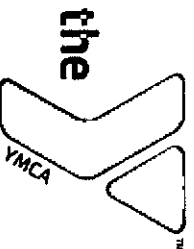
In order to resolve the outstanding audit finding, please provide us documents to show evidence of corrective action, such as:

1. Revised policies and procedures on attendance tracking/ documenting early release,
2. Meeting Agenda where such training may have been provided to the staff,
3. Copy of the sign-in sheets to show the staff that attended the training.

Please provide evidence to resolve these findings by February 5. Don't hesitate to contact me with any questions, comments or concerns.

Thank you,  
Kelly Faustino

Kelly M. Faustino  
After School Division  
California Department of Education  
1430 N Street, Suite 3400  
Sacramento, CA 95814-5901  
Phone: 916-319-0264



FOR YOUTH DEVELOPMENT  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

February 4, 2016

To: Cottonwood Unified School District  
From: Linda Delles, YMCA Child Care Director  
Subject: ASES State Compliance

During the 2014/15 state ASES audit of the North Cottonwood YMCA Afterschool program, two compliance issues were noted and have since been corrected.

**1. Missing Attendance Sheets (2 were missing).**

- Staff use a check off enrollment list when placing sign-in and out sheets into the group binders at the beginning of each month and again at the end of the month when removing the sign-in and out pages to confirm that there is a sheet for each child enrolled.

- An organized filing system is used to file each month's sheets in labeled folders.

**2. District-approved early release reasons listed on the sign-out page were not being consistently selected by families picking up prior to 5:15pm.**

- Staff have placed signage by the sign-out binders reminding parents to circle an early release reason if leaving prior to 5:15pm.
- A reminder Memo is placed on each student's page as needed.
- Staff are verbally reminding parent's to select a reason for early pickup if they arrive early.

# **North Cottonwood Y Afterschool**

## **Staff Meeting**

August 14<sup>th</sup>, 2015, 1:00 – 3:00 pm

Room 304

### **Welcome/Announcements/Sign-In:**

- New Faces
- New Room

### **YMCA Updates**

### **Old Business:**

- Parent sign-in/out procedure—Must note exception if picked up before 6:00pm
- Playground rules
- Safety
- Staffing

### **New Business:**

- Clubs
- Curriculum

### **Other**

**Shasta Family YMCA**  
Staff Back-to-School Training/Orientation

Site: North Cottonwood Y Afterschool

Date: August 14, 2015

Signature:

*Sandra Russo*  
*Debra Lentz*  
*Jenny Dawson*  
*Bailey Pickard*  
*Shelly Adams*  
*Jackie Shelp*  
*Kristi Shiner*

Print Name:

*Sandra Russo*  
*Debra Lentz*  
*Jenny Dawson*  
*Bailey Pickard*  
*Shelly Adams*  
*Jackie Shelp*  
*Kristi Shiner*



FOR YOUTH DEVELOPMENT  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

# Prime Time Y

## Participant Enrollment Form

### After School Education and Safety Program Site Early Release Policy

Every ASSES after school program must operate until 6:00 p.m. on every regular school day. It is the intent of the State Legislature that students participate in the full after school program except when released early in accordance with an early release policy established by each local program. The Prime Time Y at North Cottonwood Afterschool Program allows for the early release of students from the program under the following circumstances:

- Medical Appointments**
- Parent or Guardian Pick Up**
- Walkers and Bike Riders (Safety)**
- Special Events**
- School Site Closure Due to Weather**
- Last Available Transportation**

I understand that the intent of the Prime Time Y After School Program is to keep my child safe and engaged in meaningful activities after school each day until 6:00 p.m. I also understand that the policy of the program is to release my child from one safe environment (at the program site) into another equally safe environment (the custody of a parent or guardian). And, if I pick up my child before 6:00 p.m., I will circle the reason for the early release on my child's sign in and sign out sheet. I have received, and have read, understood and agree to comply with the Prime Time Y after School Program "Early Release Policy".

\_\_\_\_\_  
Student's Name

\_\_\_\_\_  
School Site

\_\_\_\_\_  
Parent's Name

\_\_\_\_\_  
Parent's Signature

\_\_\_\_\_  
Date

# COTTONWOOD UNION SCHOOL DISTRICT

## School Calendar 2016-2017

### July 2016

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

### August 2016

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	▲	▲	▲▲	▲	19	20
21	22	23	24	25	26	27
28	29	30	31			

10/10

### September 2016

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	★	15	16	17
18	19	20	21	22	23	24
25	26	27	★	29	30	

21/31

### October 2016

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	★	13	14	15
16	17	18	19	20	☉	22
23	24	25	★	27		29
30	31					

21/52

### November 2016

S	M	T	W	T	F	S
		1	2	3	4	5
6	★	★	★	★	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	★			

16/68

### December 2016

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	★	15	★	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

12/80

School starts Aug. 18  
 School ends June 6

#### STAFF WORK DAYS

▲ Teachers: August 15-16  
▲▲ All Staff: August 17

#### HOLIDAYS/RECESSES

Labor Day Sept. 5  
Veteran's Day Nov. 11  
Thanksgiving Break Nov. 21-25  
Winter Break Dec. 19 - Jan 2  
Martin Luther King Day Jan. 16  
Lincoln's Day Feb. 13  
President's Day Feb. 20  
No School March 17  
Spring Break April 10-17  
Memorial Day May 29

#### ★ COLLABORATION DAYS

Sept. 14, 28 Jan. 11, 25  
Oct. 12, 26 Feb. 8, 22  
Nov. 30 Mar. 8, 22  
Dec. 14 Apr. 5, 26  
Parent Conferences Nov. 7-10  
May 10, 24

#### ☉ WEST QUARTER ENDING DATES

1<sup>st</sup> Quarter (46) Oct. 21  
2<sup>nd</sup> Quarter (43) Jan. 13  
3<sup>rd</sup> Quarter (46) March 24  
4<sup>th</sup> Quarter (45) June 6  
180

#### NORTH TRIMESTER ENDING DATES

1<sup>st</sup> Trimester (51) Oct. 28  
2<sup>nd</sup> Trimester (65) Feb. 24  
3<sup>rd</sup> Trimester (64) June 6  
180

### January 2017

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	★	12	☉	14
15	16	17	18	19	20	21
22	23	24	★	26	27	28
29	30	31				

20/100

### February 2017

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	★	9	10	11
12	13	14	15	16	17	18
19	20	21	★	23		25
26	27	28				

18/118

### March 2017

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	★	9	10	11
12	13	14	15	16	17	18
19	20	21	★	23	☉	25
26	27	28	29	30	31	

22/140

### April 2017

S	M	T	W	T	F	S
						1
2	3	4	★	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	★	27	28	29
30						

14/154

### May 2017

S	M	T	W	T	F	S
		1	2	3	4	5
7	8	9	★	11	12	13
14	15	16	17	18	19	20
21	22	23	★	25	26	27
28	29	30	31			

22/176

### June 2017

S	M	T	W	T	F	S
				1	2	3
4	5	6	▲	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

4/180

COTTONWOOD UNION SCHOOL DISTRICT  
PERSONNEL REQUEST FORM

(Section A-1: To be completed by Site Supervisor)

Job Title/Classification: Summer School Teachers New Position ☒ Vacant Position ☐ Change ☐

Position Justification: (Program/Action Plan) Creating a summer school for the summer of 2016 in collaboration with the YMCA. The academic summer school facilitated by district will be from June 6 to June 30 from 8:00 to 11:30

Desired Qualifications:

Skills/Abilities: Quality instruction and relationships with students, parents & staff  
Amount of experience desired: 4th  
Certification/Licenses Needed: Multiple subject credential

Position is ☐ Permanent ☒ Temporary - from June 6 to June 30 ☐ Long Term Sub from ☐ to ☐

Daily Working Hours: from 8:00 to 11:30 Hours per day: 3.5 + 1hr prep = 4.5 hours per day

Worksite: West Assignment START date: June 6, 2016

Work Months Per Year ☐ 11 month ☐ 12 month

Employee Replaced: n/a Supervisor: David Alexander, Supt

Signature of Requesting Supervisor: [Signature] Date: 3/9/16

(Section A-2: To be completed by CBO & Supt.)

Chief Business Official's Approval for Budget: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent's Approval to Post/Advertise: \_\_\_\_\_ Date: \_\_\_\_\_

(Section B: To be completed by Site Supervisor)

Interview Committee Recommendation: \_\_\_\_\_ Date: \_\_\_\_\_

Reference Check: \_\_\_\_\_ Date: \_\_\_\_\_ New Hire: \_\_\_\_\_ Transfer: \_\_\_\_\_  
(initial)

Approval of Principal: \_\_\_\_\_ Date: \_\_\_\_\_  
(initial)

(Section C: To be completed by HR)

Salary Schedule Placement: Column: \_\_\_\_\_ Step: \_\_\_\_\_ Amount: \_\_\_\_\_ Effective Date: \_\_\_\_\_

Date Position Offered: \_\_\_\_\_ Health Benefits: ☐ Yes ☐ No Annual Cont Days: \_\_\_\_\_

Position accepted: \_\_\_\_\_ Date: \_\_\_\_\_  
(Placement is contingent on clearance of fingerprints and physical examination.)

DA10/5/15

COTTONWOOD UNION SCHOOL DISTRICT  
PERSONNEL REQUEST FORM

(Section A-1: To be completed by Site Supervisor)

Job Title/Classification: Summer School Principal New Position ☒ Vacant Position ☐ Change ☐

Position Justification: (Program/Action Plan) Summer School Administrator for summer school program 2016

Desired Qualifications:

Skills/Abilities: Quality relationships with students, parents and staff. Program development

Amount of experience desired: 7yrs

Certification/Licenses Needed: Admin. Credential

Position is ☐ Permanent ☒ Temporary - from June 30 ☐ Long Term Sub from ☐ to ☐

Daily Working Hours: from 8:00 to 11:30 Hours per day: 3.5 + 1.0 admin. = 4.5 hours/day

Worksite: West Assignment START date: June 6, 2016

Work Months Per Year ☐ 11 month ☐ 12 month

Employee Replaced: n/a Supervisor: David Alexander, Supt.

Signature of Requesting Supervisor: David Alexander Date: 3/9/16

(Section A-2: To be completed by CBO & Supr.)

Chief Business Official's Approval for Budget: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent's Approval to Post/Advertise: \_\_\_\_\_ Date: \_\_\_\_\_

(Section B: To be completed by Site Supervisor)

Interview Committee Recommendation: \_\_\_\_\_ Date: \_\_\_\_\_

Reference Check: \_\_\_\_\_ Date: \_\_\_\_\_ New Hire: \_\_\_\_\_ Transfer: \_\_\_\_\_  
(initial)

Approval of Principal: \_\_\_\_\_ Date: \_\_\_\_\_  
(initial)

(Section C: To be completed by HR)

Salary Schedule Placement: Column: \_\_\_\_\_ Step: \_\_\_\_\_ Amount: \_\_\_\_\_ Effective Date: \_\_\_\_\_

Date Position Offered: \_\_\_\_\_ Health Benefits: ☐ Yes ☐ No Annual Cont. Days: \_\_\_\_\_

Position accepted: \_\_\_\_\_ Date: \_\_\_\_\_  
(Placement is contingent on clearance of fingerprints and physical examination.)

DA10/5/15

SHASTA COUNTY POOLED INVESTMENT  
January 28, 2016

PURCHASE DATE	SECURITY TYPE	PAR AMOUNT	COST AMOUNT	% OF TOTAL	DISC	PREM	ACCRUED INTEREST	MATURITY	CUSIP	MOODY'S RATING	INT/DISC RATE	YIELD	BROKER
	Local Agency Investment Fund (max 50,000)	50,000,000.00	50,000,000.00	11.82%				02/01/16		N/A	0.37	0.37	LAIF
	Repo Agreement (10% max 20% limit)	28,000,000.00	28,000,000.00	6.62%				02/01/16		N/A	0.33	0.33	UBS
	LIIF Treasury Fund - Mutual Fund (5.00% max)	10,000,000.00	10,000,000.00	2.36%				02/01/16		N/A	0.36	0.36	UBS
****	Total Inactive Public Deposits (7.5% limit)	0.00	0.00	0.00%									
04/10/14	US Treasury Note	5,000,000.00	4,986,740.00		(13,250.00)			12/15/16	812828A58		0.63	0.73	Union Banc
03/09/15	US Treasury Note	5,000,000.00	4,990,488.75		(19,531.25)			05/31/17	812828S77		0.83	0.80	UBS
****	Total Treasury Bill (50% limit)	10,000,000.00	9,987,208.75	2.36%									
****	Total Negotiable Cert of Deposit (20% limit)	0.00	0.00	0.00%									
06/03/14	Microsoft Medium Term Note	5,000,000.00	5,030,319.44		30,319.44			02/08/16	594919AA0	AAA/Aaa	2.50	0.36	UBS
04/14/14	Wells Fargo Medium Term Note	5,000,000.00	5,000,000.00					04/11/16	931142DE0	AA+/Aa2	0.80	0.41	UBS
04/13/15	Wells Fargo Medium Term Note	5,000,000.00	5,102,895.56		102,895.56			06/15/16	948748QU8	AA+/A2	3.68	0.58	UBS
05/07/15	GE Medium Term Note	5,000,000.00	5,006,558.33		6,558.33			07/12/16	38682G622	AA+/A1	1.50	0.52	UBS
03/27/15	Wells Fargo Medium Term Note	5,000,000.00	5,000,000.00			0.00		07/20/16	948748F15	AA+/A2	1.25	0.80	UBS
04/29/14	Union Bank Medium Term Note	5,000,000.00	5,000,000.00					08/29/16	805214FH5	AA-/A2	1.50	0.78	UBS
05/14/13	3M Medium Term Note	5,000,000.00	5,000,000.00					09/29/16	88578YAD3	AA-/Aa2	1.36	0.53	UBS
01/10/14	GE Medium Term Note	5,000,000.00	5,003,000.00					11/20/17	35962G6K5	AA+/A1	1.60	1.50	UBS
07/20/15	Bank of NY Medium Term Note	5,000,000.00	5,068,941.87		68,941.87			08/01/18	08409HCL1	AA+/A1	2.10	1.61	UBS
07/25/16	US Bank Medium Term Note	5,000,000.00	5,104,200.00		76,700.00			04/25/18	81159HH66	AA+/A1	2.20	1.70	UBS
****	Total Medium Term Notes (20% limit/ 3% ea)	50,000,000.00	50,313,015.00	11.89%									
07/13/15	Abbey Natl N America Comm Paper	5,000,000.00	4,982,916.67		(17,083.33)			03/18/16	00280NCG3	A-1/P-1	0.50	0.50	UBS
07/31/15	UBS Finance Comm Paper	5,000,000.00	4,980,344.44		(19,655.56)			03/31/16	80282CCX3	AA+/A1	0.58	0.58	UBS
10/13/15	UBS Finance Comm Paper	5,000,000.00	4,982,895.83		(17,004.17)			05/31/16	80282CEX1	A-1/P-1	0.53	0.53	UBS
10/28/15	Nabury CP	5,000,000.00	4,979,958.33		(20,041.67)			08/09/16	63873JFE2	A-1/P-1	0.65	0.65	UBS
10/14/15	Abbey Natl N America Comm Paper	5,000,000.00	4,977,483.86		(22,516.14)			07/06/16	00280NGB1	A-1/P-2	0.81	0.61	UBS
10/20/15	Union Banc CP	5,000,000.00	4,986,178.39		(13,821.61)			07/15/16	62478XGF1	A-1/P-1	0.37	0.37	Union Banc
11/05/15	Toyota Motor Credit CP	5,000,000.00	4,978,481.67		(21,518.33)			07/21/16	82478XGM6	A-1/P-1	0.32	0.32	UBS
11/16/15	Nabury CP	5,000,000.00	4,971,875.00		(28,125.00)			07/29/16	88235GV2	A-1/P-1	0.56	0.56	UBS
12/11/15	Nabury CP	5,000,000.00	4,985,500.00		(31,500.00)			08/12/16	85873JHC7	A-1/P-1	0.75	0.75	UBS
01/27/16	Abbey Natl N America Comm Paper	5,000,000.00	4,985,383.33		(34,616.67)			09/05/16	63873JUB8	A-1/P-1	0.64	0.64	UBS
****	Total Comm Paper (20% limit)	55,000,000.00	54,782,184.44	12.94%				10/21/16	00280NKM1	A-1/P-1	0.93	0.93	UBS
12/14/12	Federal Farm Credit Bond(Callable)	5,000,000.00	5,000,000.00					12/12/16	3133EC658	AA+/Aaa	0.60	0.60	Union Banc
12/06/12	Federal Farm Credit Bond(Callable)	5,000,000.00	4,593,750.00		(6,250.00)			08/05/17	3133EC654	AA+/Aaa	0.77	0.80	Morgan Stanley
12/19/12	Federal Farm Credit Bond(Callable)	5,000,000.00	5,000,000.00					06/18/17	3133ECAL8	AA+/Aaa	0.73	0.73	Morgan Stanley
11/02/12	Federal Farm Credit Bond(Callable)	5,000,000.00	4,933,500.00		(6,500.00)			08/17/17	3133EC357	AA+/Aaa	0.80	0.83	UBS
04/02/13	Federal Farm Credit Bond(Callable)	5,000,000.00	5,000,000.00					10/02/17	3133ECCK6	AA+/Aaa	0.80	0.80	Morgan Stanley
12/12/12	Federal Farm Credit Bond(Callable)	5,000,000.00	4,987,500.00		(2,500.00)			12/31/17	3133EC784	AA+/Aaa	0.84	0.85	UBS
10/22/15	Federal Farm Credit Bank	5,000,000.00	5,000,752.50					01/22/18	3133EFKH1	AA+/Aaa	0.84	0.84	UBS
12/15/15	Federal Farm Credit Bond(Callable)	5,000,000.00	5,000,000.00			600.00	162.50	06/14/18	3133EFKH1	AA+/Aaa	1.17	1.16	Wedbush
08/06/15	Federal Farm Credit Bank	5,000,000.00	5,000,000.00					10/26/18	3133EFKW6	AA+/Aaa	1.01	1.01	Union Banc
12/14/15	Federal Farm Credit Bank	5,000,000.00	5,000,000.00					11/06/18	3133EFKJ2	AA+/Aaa	1.25	1.20	Union Banc
12/17/15	Federal Farm Credit Bond (Callable)	5,000,000.00	5,000,000.00					12/14/18	3133EFSJ7	AA+/Aaa	1.30	1.30	Union Banc
01/29/16	Federal Farm Credit Bond (Callable)	5,000,000.00	5,000,000.00					12/17/18	3133EFS21	AA+/Aaa	1.44	1.44	Union Banc
****	Total Federal Farm Credits (20% limit)	65,000,000.00	64,985,512.50	15.36%				07/29/19	3133EFPW4	AA+/Aaa	1.42	1.42	Mutual Securities





# SHASTA COUNTY OFFICE OF EDUCATION

*To provide leadership and assistance to the districts and community partners in Shasta County to ensure all students have equal access to a quality education that prepares them to graduate from high school and obtain a high skilled, high wage career.*

**Superintendent**  
Tom Armelino

**Board of Education**  
Diane Gerard  
Rhonda Hull  
Sharon Hunter  
Steve MacFarland  
Laura Manuel  
William Stegall  
Elizabeth "Buffy" Tanner

January 15, 2016

Governing Board  
Cottonwood Union Elementary School District  
20512 West First Street  
Cottonwood, CA 96022

Dear Board Members:

In accordance with the provisions of Education Code Section 42131, a review of the Cottonwood Union Elementary School District's (District) First Interim Report for fiscal year 2015/16 has been completed by the Shasta County Superintendent of Schools (County Superintendent). Based on the multi-year projections and assumptions provided by the District, it appears that the District should be able to meet its financial obligations for the current and two subsequent fiscal years. We therefore concur with the District's positive certification.

## **DEFICIT SPENDING**

The District is projecting an unrestricted operating surplus of \$445,366 for 2015-16 primarily resulting from one time funding. However, unrestricted operating deficit of \$240,142 and \$273,276 are projected for the subsequent two years. We encourage the District to continue its efforts to align program spending with available resources each year to prevent deficit spending.

## **SALARY AND BENEFIT NEGOTIATIONS**

Salary and benefit negotiations have not been settled and potential increases have not been included in the budget. To the extent that collective bargaining settlements result in additional ongoing costs, we advise you that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures.

This letter is a reminder that, before the District's Board of Education takes any action on a proposed collective bargaining agreement, the District must meet the public disclosure requirements of Government Code Section 3547.5 and the California Code of Regulations Title V, Section 15449. The document used for this analysis is titled "Assembly Bill (AB) 1200: Public Disclosure of Proposed Collective Bargaining Agreement."

The AB 1200 document, along with a multi-year projection must be sent to the Shasta County Office of Education ten (10) working days prior to Board approval. AB 2756 amended Section 3547.5 of the Government Code to read: The superintendent of the school district and chief business official shall certify in writing that the costs incurred by the school district under the agreement can be met by the district during the term of the agreement. If a school district does

not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the county superintendent shall issue a qualified or negative certification for the district on the next interim report pursuant to Section 42131 of the Education Code.

#### **SUBMISSION OF STUDIES, REPORTS, EVALUATIONS AND/OR AUDITS**

Education Code Sections 42127 and 42127.6 now require districts to submit to the County Office any studies, reports, evaluations, or audits done of the district that contain evidence that the district is showing fiscal distress. They also require the County Office to incorporate that information into our analysis of budgets, interim reports and the district's overall financial condition.

We request that the District submit to this office any such documents commissioned by the District (e.g., reports done by the Fiscal Crisis and Management Assistance Team), or by the State Superintendent of Public Instruction and/or a state control agency any time they are received by your district.

#### **CONCLUSION**

We urge the District to carefully monitor their budget throughout the year. It is important to continue to be well-informed of events and other developments affecting school districts and to be prepared to take appropriate actions to lessen the impact on your district.

As always, we would like to express our appreciation to the District staff for their cooperation during the budgeting process and review. If you have any questions, or if our office can be of further assistance, please call me at 245-7822.

Sincerely,



De'An Chambless, CPA  
Executive Director of Business Services

cc: David Alexander, Superintendent  
Laura Merrick, Business Manager