

GLENDALE UNIFIED SCHOOL DISTRICT

March 15, 2016

ACTION REPORT NO. 5

TO: Board of Education

FROM: Dr. Joel Shawn, Co-Interim Superintendent
Dr. Marc Winger, Co-Interim Superintendent

SUBMITTED BY: Robert McEntire, Chief Business and Financial Officer

PREPARED BY: Craig Larimer, Financial Analyst
Karineh Savarani, Director, Financial Services

SUBJECT: **Second Interim Financial Report and Certification – AB 1200**

The Co-Interim Superintendents recommend that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2016, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2015-16 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

To Support 2015-16 Board Priority No. 2 - "Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs."

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2017-18.**

The rate, at which the state has funded the GAP, has created an unsustainable demand for growth in programs and salaries. This demand has significantly increased the operational costs of the District requiring the release of almost all of the future year GAP funding. It is prudent to remember that the Local Control Funding Formula revenues are decreasing as we reach the full implementation, one-time discretionary funding revenues are volatile and cannot be used for ongoing expenditures, CalSTRS and CalPERS rates are increasing, and there is a growing concern for a recession.

Given the positive balances in all three years, the District is recommending a “**positive**” certification for the Second Interim Report. A “**positive**” Second Interim was only achieved using fairly liberal budget techniques including releasing almost 80% of the future year GAP funding.

Due to the negotiated salary increases for 2014-15 and 2015-16, and the continuous increase in the CalSTRS and CalPERS rates, the District is now projecting out 5 years and finds that in the fiscal year 2018-19 and 2019-20 Unrestricted General Fund adjusted balance will be a negative \$11.7 million and \$28 million, respectively. As a result, the District **will be unable** to meet its financial obligations in those future years if not rectified. (See Attachment B)

UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of January 31, 2016. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through January 31, 2016. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2016. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2016. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

General and Other Fund Highlights

Multi-Year Budget Assumptions

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions.

The Second Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2015-16 Second Interim Budget:

- Instructional Programs
 - Special Education Expenditure Adjustment
- Other Programs
 - Salary Savings
 - Retiree Benefits Adjustment
 - Revised LCFF Funding Variables
 - MAA Revenue Received in Excess of Budget
 - 2015-16 “Me Too” CSEA Salary Settlement (settled)
 - 2015-16 “Me Too” GSMA Salary Settlement (settled)
 - 2016-17 One-Time Discretionary Funding
 - STRS/PERS Rate Increase Impact on 2014-15 Salary Settlements
 - Routine Restricted Maintenance 3% Contribution Impact from 2014-15 Salary Settlements

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/GAP/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates based on the State’s proposals, and the State will not have finalized the LCFF calculation until year end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them. GUSD has taken a modified approach and allocated future revenues to the budget to pay for the STRS and PERS contribution increase in 2015-16 through 2019-20, as well as, portions of the increases to the 2014-15 and 2015-16 negotiated salary increases. In order to achieve a “**positive**” Second Interim, the District was forced to use liberal budget techniques, including releasing almost 80% of the future year GAP funding, despite the State’s recommendation of reserving 100% of the future year GAP funding until it is certain. The remaining balance of the projected LCFF funding is “Reserved” in the Ending Balance. Attachment B summarizes the impact of the expenditure and revenue changes.

Enrollment Projections

The First Interim assumed a decrease of 49 students in 2015-16, a decrease of 157 in 2016-17, and a decrease of 19 in 2017-18. That has remained the same in the Second Interim.

Local Control Funding Formula Income (LCFF)

The 2015-16 LCFF calculation results in a 12.29% net funding increase which reflects a 1.02% COLA and 51.97% GAP funding. This is a net change of \$888 per ADA and a total grade span average of \$8,116 per ADA. Current year funded ADA is projected to be 25,207. In the State Budget Act it was anticipated that there would be a COLA increase of 0.47% in 2016-17 and 2.13% in 2017-18. Attachment B highlights the fiscal impact of the change in GAP funding.

Other State Revenue

The Governor's January Proposal reflects categorical COLAs at 1.02% for 2015-16, 0.47% for 2016-17, and 2.13% for 2017-18.

Lottery

Lottery income for years 2015-16 through 2017-18 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$140.00 per ADA in the Unrestricted General Fund and \$41.00 in the Restricted General Fund is based on the recommendation from LACOE for the Second Interim budget.

Interest

The current projection for General Fund interest income is \$251,170. In 2014-15 the General Fund received \$281,352 in interest income.

Other Discretionary Funds (Mandated Cost Reimbursement)

The January Proposed Budget also included \$1.28 billion in one-time funds to pay down a portion of the debt owed to LEAs for mandated cost reimbursement. These are reimbursements for services that school districts were legally required to expend under state law, but where the state failed to fund those services. The distribution of the funds is on a per ADA basis, estimated at \$214 per ADA. This is an estimated total of \$5,339,728 for GUSD. The funds may be used for any purpose as determined by the districts' Governing Board.

Employee Compensation Adjustments

The District settled negotiations with all the bargaining units. This includes the most recent salary settlement for 2015-16 with both CSEA and GSMA on March 15, 2016. The total impact of the “Me Too” increases to the Unrestricted General Fund is projected in the Second Interim in the Multiyear Plan.

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2016-17 and 2017-18 projections also reflect a \$2.4 million annual increase in health and welfare costs. Additionally, the Second Interim Report reflects the 1 GTA/CSEA/GSMA furlough day in 2017-18. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State.

A portion of the projected 2017-18 LCFF revenue was utilized to fund the 2014-15 and 2015-16 salary increases. **If the projected 2017-18 revenue does not materialize, the District’s contingency plan is to reduce educational programs.**

BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve “Attachment B” budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

Historical Budget Reductions

The following is a listing of programs and other reductions the District previously implemented as a result of the State fiscal crisis.

HISTORICAL BUDGET REDUCTIONS

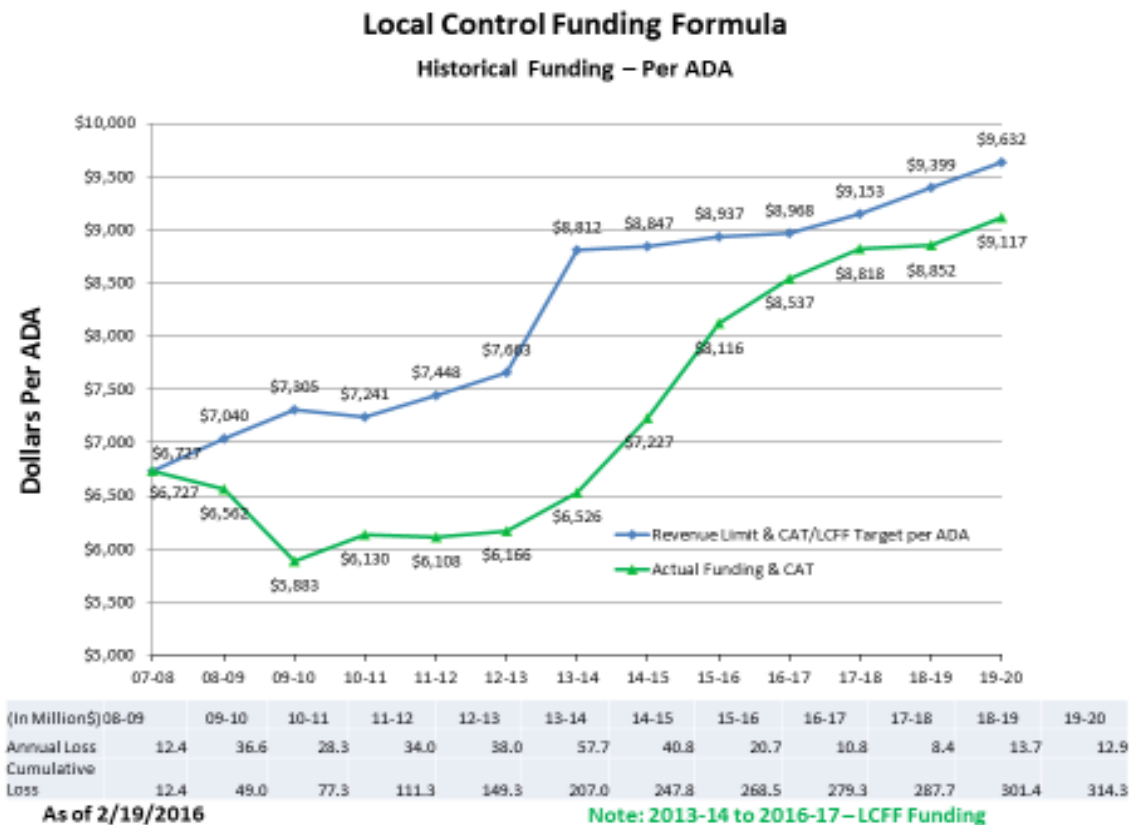
	Total
2007-08 Reductions	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
2008-09 Reductions	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
2009-10 Reductions	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
2010-11 Reductions	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
2011-12 Reductions/Savings	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
2012-13 Reductions/Savings	
PIO Position (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
2013-14 Reductions/Savings	
Elementary School Reduction of 1 FTE Assistant Principal	120,000
PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Director, 1 FTE Duplicating Center, and 16 FTE Classified Staff.	3,506,561
Sub-total	3,626,561
Grand Total	\$36,003,274

Note: PARS early retirement offered in 2009-10 and 2012-13.
 Ret. Plans effective 7/1/10 & 7/1/13 respectively

As the District restores historical cuts, important discussions need to continue on the prioritization of the restoration of programs and/or alternate priorities to support student learning. The question to be answered is, “What is the most strategic way to improve learning as money becomes available?” Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

There is no statutory requirement for an increase in LCFF funding and One-Time Discretionary funds. Any increase depends upon the appropriation, by the Legislature and approved by the Governor, of state funds to provide an increase.

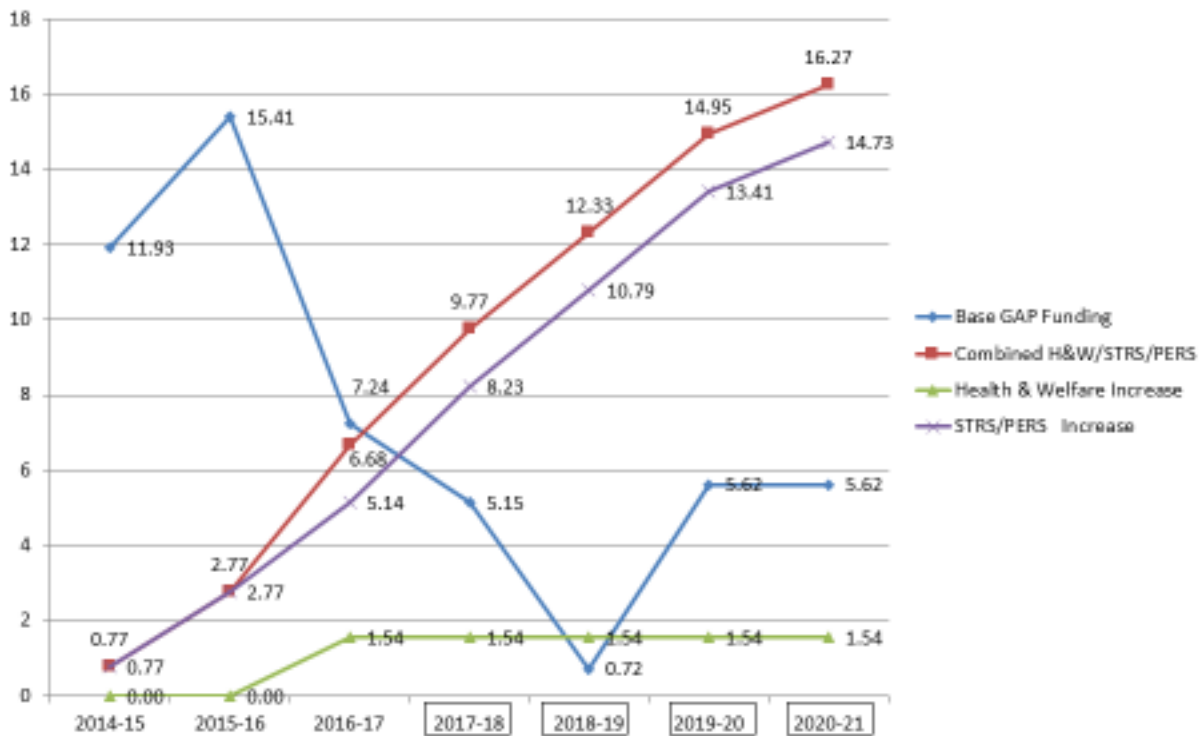
When promoting the Local Control Funding Formula (LCFF), the Governor promised a return to 2007-08 purchasing power. However, it will take an estimated \$18.5 billion to reach that goal. The CalSTRS and CalPERS rate increases accumulate to \$4.4 billion in 2020-2021, leaving a balance of \$14.1 billion. As illustrated below, the actual current and future funds are much below the amount that the District should be receiving.



As it is mentioned earlier, even by utilizing most of the future funds, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a negative \$11.7 million and \$28 million for 2018-19 and 2019-20, respectively. If the future funds do not materialize the District's contingency plan is to reduce educational programs.

Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS and Health and Welfare increases for the next five years. As illustrated, starting in 2017-18 base gap funding alone is less than the combined costs of STRS/PERS and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, etc., the actual local gap between our revenues and expenditures is far worse. These spending deficits add to our already growing structural deficit which will need to be rectified.

BASE GAP FUNDING vs. HEALTH/WELFARE & STRS/PERS INCREASES
 (Non – Cumulative In Million Dollars)



Local Control and Accountability Plan (LCAP)

The LCFF moves school districts away from a system of rule/audit compliance to a system of accountability based on local needs and measured by progress towards annual goals. The LCAP is the system on how school districts will be measured in meeting their goals.

The State Board of Education (SBE) LCAP template categorized the state priorities into three groups for planning purposes: Conditions of Learning; Pupil Outcomes; Engagement. The template is also comprised of three sections: Stakeholder Engagement; Goals & Progress Indicators; Actions/Services/Expenditures. School districts must also demonstrate in their LCAP that they have **increased or improved services** for unduplicated pupils in proportion to the increase in the funds apportioned to the supplemental and concentration grants. The District's LCAP is located on the GUSD website.

OTHER FUNDS NARRATIVE

Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of January 31, 2016, the cash balance in Fund 10.0 was \$489,311.

Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Governor's 2016-17 Preliminary Budget proposes a \$1.6 billion Early Education Block Grant by consolidating various preschool programs and funding sources such as State Preschool, Transitional Kindergarten, and Preschool Quality Rating and Improvement Grant. Similar to the LCFF, the Early Education Block Grant intends to mirror the LCFF's core intent. More information should be available by the May Revision. The Child Development Fund began the fiscal year with a balance of \$181,566.

Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2015-16. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. As of January 31, 2016, the fund had a cash balance of \$4,925,965.

Deferred Maintenance Fund (14.0)

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14 this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund 40.1, and the Measure S Bond Fund 21.1. As of January 31, 2016, the fund has a cash balance of \$5,034,320.

Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014, \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund 25.0, Capital Projects Fund 40.1, and the State Building Fund 35.0. As of January 31, 2016, the cash balance in Fund 21.1 is \$63,905,925.

Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the "Custodian" and the funds are disbursed to the "District" upon a reimbursement request. Deutsche Bank National Trust Company serves as the "Custodian" for Glendale Unified School District.

These bonds will mature in 14 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs. As of January 31, 2016, the cash balance with the fiscal agent is \$641,028.

Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13 \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support. The fund began the current year with a balance of \$9,324,685 and has received income of \$542,697 through January 31, 2016. It is projected that income for the fiscal year will be approximately \$1 million.

State Building Fund (35.0)

In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund 40.1. In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. As of January 31, 2016, this fund had a cash balance of \$25,154,877. This cash balance reflects receipt of \$25,060,364 to fund for Fremont Elementary, Jefferson Elementary, La Crescenta Elementary, Lincoln Elementary, and Muir Elementary Schools ORG projects. This amount will be transferred to Fund 21.1. Earlier this year \$10,536,564 was transferred to Fund 21.1 for Glendale High School and Hoover High School ORG projects.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund 35 and then transferred to Fund 40.1. In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13 \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14 \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16 and 2016-17 Proposition 39 funds will be spent on energy efficiency projects in the District. As of January 31, 2016, the fund's cash balance is \$16,002,233.

Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of January 31, 2016, the fund's cash balance is \$1,200,527.

Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs), the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major “one-time” expenditures, i.e. new textbook adoptions. As of January 31, 2016, this fund has a current cash balance of \$15,282,354. In 2015-16 and 2016-17 school years, a solvency transfer totaling \$2.85 million will be utilized to continue funding the Common Core State Standards with curriculum development.

Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. As of January 31, 2016, this fund had a cash balance of \$3,474,992.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2015-16 is 3.003% of salaries.

The expenditures will include the payment to ASCIP for 2015-16 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of January 31, 2016, the fund had a cash balance of \$3,636,940.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Fund 67.2 to the Unrestricted General Fund the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2015-16 the rate is 1.344% with no decrease. As of January 31, 2016, this fund had a cash balance of \$436,345.

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of January 31, 2016, this fund had a cash balance of \$337,468.

**2015-16 Second Interim
Multi-Year Budget Assumptions**

Attachment A

Category	2014-15 Actual	2015-16	2016-17	2017-18	2018-19	2019-20
Local Control Funding Formula						
- Projected Net District LCFF Revenue Increase	\$17,270,632					
Adopted Budget		\$22,927,212	\$7,621,177	\$0	\$0	\$0
State Budget Adoption		\$22,231,824	\$7,397,695	\$0	\$0	\$0
First Interim		\$22,237,334	\$7,397,629	\$6,708,751	\$4,279,962	\$4,731,330
Second Interim		\$22,355,826	\$9,284,571	\$6,371,366	\$1,163,866	\$7,400,104
- Revenue Net Percentage Increase	10.76%	12.29%	5.19%	3.29%	0.38%	2.99%
- Projected Increase In Funding Per ADA	\$702	\$888	\$421	\$281	\$34	\$265
- Total LCFF Funding Per ADA	\$7,228	\$8,116	\$8,537	\$8,818	\$8,852	\$9,117
- Factors Utilized In Revenue Calculations						
Unduplicated Percentage	55.88%					
Adopted Budget		55.94%	55.99%	55.99%	55.99%	55.99%
State Budget Adoption		55.94%	55.99%	56.17%	56.20%	56.10%
First Interim		55.94%	55.99%	56.17%	56.20%	56.10%
Second Interim		55.89%	55.93%	56.14%	56.22%	56.09%
Cost of Living Adjustment (COLA)	0.85%					
Adopted Budget		1.02%	1.60%	0.00%	0.00%	0.00%
State Budget Adoption		1.02%	1.60%	0.00%	0.00%	0.00%
First Interim		1.02%	1.60%	2.48%	2.87%	2.50%
Second Interim		1.02%	0.47%	2.13%	2.65%	2.72%
Gap Funding	30.16%					
Adopted Budget		53.08%	37.40%	0.00%	0.00%	0.00%
State Budget Adoption		51.52%	35.55%	0.00%	0.00%	0.00%
First Interim		51.52%	35.55%	35.11%	19.88%	18.40%
Second Interim		51.97%	49.08%	45.34%	6.15%	34.21%
Revenue ADA (Funded)	25,213					
Adopted Budget		25,208	25,057	24,981	25,017	25,099
State Budget Adoption		25,212	25,057	24,981	25,017	25,099
First Interim		25,212	25,057	24,981	25,017	25,099
Second Interim		25,207	25,052	24,976	25,012	25,097
Enrollment	26,168					
Adopted Budget		25,988	25,904	25,909	25,946	26,046
State Budget Adoption		25,988	25,904	25,909	25,946	26,046
First Interim		26,119	25,962	25,943	25,995	26,139
Second Interim		26,119	25,962	25,943	25,995	26,139
Unduplicated Count - Enrollment	14,568					
Adopted Budget		14,568	14,568	14,568	14,568	14,568
State Budget Adoption		14,568	14,568	14,568	14,568	14,568
First Interim		14,568	14,568	14,568	14,568	14,568
Second Interim		14,599	14,599	14,599	14,599	14,599
EMPLOYEE BENEFITS						
- Proposed Budget STRS Rates	8.880%	10.730%	12.580%	14.430%	16.280%	18.130%
- PERS	11.771%	11.847%	15.000%	16.600%	18.200%	19.900%
- Workers Compensation - Adopted & State Adoption	3.338%	3.003%	3.338%	3.338%	3.338%	3.338%
- Retiree Benefits	0.094%	1.344%	1.611%	1.611%	1.611%	1.611%
Utilizing Fund #67.1 Balance	See Below	---	---	---	---	---
- Health Insurance Increase (District-wide)	\$0	\$1,161,310	\$2,430,000	\$2,430,000	\$2,430,000	\$2,430,000
"SOLVENCY" TRANSFERS						
- Early Retirement Benefit Fund #67.2	\$2,400,000	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0 (for CCSS Math Program)	\$0	\$1,370,025	\$1,481,351	\$0	\$0	\$0

**2015-16 Budget Adjustment Impact on Unrestricted General Fund Ending Balance
Second Interim**

Major Changes	2015-16	2016-17	2017-18	2018-19	2019-20
Adopted Budget 2015-16 Ending Balance	\$ 43,817,608	\$ 49,438,464	\$ 49,807,900	\$ 44,092,172	\$ 31,924,751
Adjustment For Actual 2014-15 Ending Balance	\$ 8,576,373	\$ 8,576,373	\$ 8,576,373	\$ 8,576,373	\$ 8,576,373
Revised 2015-16 Ending Balance Reflecting Actuals Adjustment	\$ 52,393,981	\$ 58,014,837	\$ 58,384,273	\$ 52,668,545	\$ 40,501,124
Initial August Adjustments					
Revised LCFF Funding Variables	\$ (633,779)	\$ (857,261)	\$ (857,261)	\$ (857,261)	\$ (857,261)
Adjust Workers Comp Rate From 3.340% to 3.003%	\$ 475,000	\$ -	\$ -	\$ -	\$ -
CCSS Program - Supply Allocation	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
CCSS Math Program - Additional 1 FTE Allocation	\$ (100,000)	\$ (100,000)	\$ -	\$ -	\$ -
Solvency Transfer - Debt Service Fund 56	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
One Time Mandated Cost Revenue Adjustment	\$ (1,750,360)	\$ -	\$ -	\$ -	\$ -
Chromebooks	\$ (630,000)	\$ -	\$ -	\$ -	\$ -
Additional CSR Teachers To Be Compliant With LCFF Rules - 18 FTE	\$ (1,800,000)	\$ -	\$ -	\$ -	\$ -
First Interim Adjustments					
2014-15 4.25% for CSEA (settled)	\$ (2,890,650)	\$ (1,538,325)	\$ (1,538,325)	\$ (1,538,325)	\$ (1,538,325)
2014-15 4.25% for GSMA (settled)	\$ (1,502,130)	\$ (751,065)	\$ (751,065)	\$ (751,065)	\$ (751,065)
2014-15 GTA Settlement (settled)	\$ (8,718,813)	\$ (10,375,169)	\$ (10,080,169)	\$ (10,080,169)	\$ (10,080,169)
Health & Welfare Utilization Adjustment 2015-16	\$ 1,268,690	\$ 1,268,690	\$ 1,268,690	\$ 1,268,690	\$ 1,268,690
Special Education Transportation Increase	\$ (385,000)	\$ (385,000)	\$ (385,000)	\$ (385,000)	\$ (385,000)
Clark Transportation Increase	\$ (57,000)	\$ (57,000)	\$ (57,000)	\$ (57,000)	\$ (57,000)
Assistant Operations Coordinators (2 FTE)	\$ (176,187)	\$ (176,187)	\$ (176,187)	\$ (176,187)	\$ (176,187)
Budgeted Prior Year Carry-Over	\$ (2,715,314)	\$ -	\$ -	\$ -	\$ -
City of Glendale Loan - Budget Assigned Reserve	\$ (266,000)	\$ -	\$ -	\$ -	\$ -
Revised LCFF Funding Variables	\$ -	\$ -	\$ 6,708,867	\$ 10,988,829	\$ 15,720,159
Revised Lottery Funding Variables	\$ 281,406	\$ 281,406	\$ 281,406	\$ 281,406	\$ 281,406
Second Interim Adjustments					
Revised LCFF Funding Variables	\$ 118,674	\$ 2,005,434	\$ 1,668,049	\$ (1,448,047)	\$ 1,220,727
One-Time 2016-17 Discretionary Funding \$214 per ADA	\$ -	\$ 5,339,728	\$ -	\$ -	\$ -
Future Year STRS/PERS Rate Increase Impact On 2014-15 Salary Settlement	\$ -	\$ (265,000)	\$ (491,000)	\$ (717,000)	\$ (943,000)
Impact on 3% Contribution To RRM Resulting From 2014-15 Salary Settlement	\$ -	\$ (462,813)	\$ (460,743)	\$ (467,523)	\$ (474,303)
4.64% CSEA 2015-16 "Me-Too" Salary Settlement Cost (settled)	\$ -	\$ (1,643,488)	\$ (1,643,488)	\$ (1,643,488)	\$ (1,643,488)
4.64% GSMA 2015-16 "Me-Too" Salary Settlement Cost (settled)	\$ -	\$ (854,041)	\$ (854,041)	\$ (854,041)	\$ (854,041)
District PSAT Costs	\$ -	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)
Projected Unrestricted Expenditure Adjustment	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -
Projected Special Education Expenditure Adjustment	\$ (200,000)	\$ -	\$ -	\$ -	\$ -
MAA Revenue Received In Excess Of Budget	\$ 248,746	\$ -	\$ -	\$ -	\$ -
Projected Retiree Benefits Adjustment	\$ 391,000	\$ -	\$ -	\$ -	\$ -
Current Year Impact	\$ (16,941,717)	\$ (8,798,091)	\$ (7,695,267)	\$ (6,764,181)	\$ 403,143
Cumulative Impact to Ending Balance	\$ (16,941,717)	\$ (25,739,808)	\$ (33,435,074)	\$ (40,199,255)	\$ (39,796,112)
Adjusted Ending Balance Projection	\$ 35,452,264	\$ 32,275,030	\$ 24,949,199	\$ 12,469,290	\$ 705,012
Designated and Restricted Portion:					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 70,806	\$ 70,806	\$ 70,806	\$ 70,806	\$ 70,806
Prepaid Expenditures	\$ 1,324,233	\$ 888,655	\$ 453,078	\$ 453,078	\$ 453,078
3% Mandated Reserve for Economic Uncertainties	\$ 7,973,192	\$ 8,021,150	\$ 8,131,932	\$ 8,322,232	\$ 8,525,180
Reserve for One Furlough Day 2017-18	\$ -	\$ -	\$ 643,000	\$ -	\$ -
Reserve For Future LACOE System Charges	\$ -	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Reserve for One-Time 2016-17 Discretionary Funding	\$ -	\$ 5,339,728	\$ 5,339,728	\$ 5,339,728	\$ 5,339,728
Reserve LCFF Net Income Growth less STRS/PERS Increases & Solvency	\$ -	\$ 2,533,879	\$ 4,059,029	\$ 3,943,112	\$ 8,390,725
Reserve for Regular c/o, MAA, CTE, Supplemental c/o *	\$ 3,234,382	\$ 3,234,382	\$ 3,234,382	\$ 3,234,382	\$ 3,234,382
Reserve for Planned Operational Draw-Down	\$ 2,142,282	\$ 1,868,690	\$ 1,868,690	\$ 1,868,690	\$ 1,868,690
Adjusted Balance in Excess of Assigned And 3% Reserve	\$ 20,637,369	\$ 9,347,740	\$ 178,554	\$ (11,732,738)	\$ (28,147,577)

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Craig Larimer

Telephone: (818)241-3111 ext. 1349

Title: Financial Analyst

E-mail: CLarimer@gusd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	204,584,201.00	4.54%	213,868,657.00	2.98%	220,240,137.00
2. Federal Revenues	8100-8299	448,746.00	-55.43%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	17,870,339.00	-45.07%	9,815,358.00	-54.51%	4,465,262.00
4. Other Local Revenues	8600-8799	4,380,646.00	-16.16%	3,672,695.00	0.00%	3,672,695.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,370,025.00	8.13%	1,481,351.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,021,348.00)	3.43%	(39,324,334.00)	1.33%	(39,846,253.00)
6. Total (Sum lines A1 thru A5c)		190,632,609.00	-0.48%	189,713,727.00	-0.52%	188,731,841.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,534,726.00		101,833,938.00
b. Step & Column Adjustment				1,400,000.00		1,400,000.00
c. Cost-of-Living Adjustment				373,725.00		0.00
d. Other Adjustments				525,487.00		(2,430,380.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,534,726.00	2.31%	101,833,938.00	-1.01%	100,803,558.00
2. Classified Salaries						
a. Base Salaries				20,734,954.00		20,773,810.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				932,735.00		0.00
d. Other Adjustments				(1,073,879.00)		(302,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,734,954.00	0.19%	20,773,810.00	-0.59%	20,651,810.00
3. Employee Benefits	3000-3999	43,844,698.00	12.68%	49,405,531.00	8.46%	53,584,589.00
4. Books and Supplies	4000-4999	4,977,378.00	-46.06%	2,684,628.00	-3.85%	2,581,315.00
5. Services and Other Operating Expenditures	5000-5999	17,933,676.00	-1.71%	17,627,795.00	1.38%	17,871,166.00
6. Capital Outlay	6000-6999	101,657.00	-2.95%	98,657.00	0.00%	98,657.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	498,570.00	-25.67%	370,570.00	0.00%	370,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(967,494.00)	-5.02%	(918,969.00)	0.00%	(918,993.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		187,673,165.00	2.78%	192,890,960.00	1.64%	196,057,672.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,959,444.00		(3,177,233.00)		(7,325,831.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,492,819.97		35,452,263.97		32,275,030.97
2. Ending Fund Balance (Sum lines C and D1)		35,452,263.97		32,275,030.97		24,949,199.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,465,039.00		1,029,461.00		593,884.00
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	5,376,664.00		13,876,679.00		16,044,829.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,973,192.00		8,021,150.00		8,131,932.00
2. Unassigned/Unappropriated	9790	20,637,368.97		9,347,740.97		178,554.97
f. Total Components of Ending Fund Balance		35,452,263.97		32,275,030.97		24,949,199.97
(Line D3f must agree with line D2)		35,452,263.97		32,275,030.97		24,949,199.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,973,192.00		8,021,150.00		8,131,932.00
c. Unassigned/Unappropriated	9790	20,637,368.97		9,347,740.97		178,554.97
(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)						
		28,610,560.97		17,368,890.97		8,310,486.97

F. ASSUMPTIONS

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

A1 assumes COLA's for 15-16, 16-17 and 17-18. B1D = Certificated other adjustments primarily reflects furlough day adjustment, 2015-16 salary savings, enrollment changes, retiree savings, CCSS Math salary increases. 15-16 and 16-17 transfers reflect fund 14 and 56 support for general fund balance. Out years exclude carry-over, Local revenue reflects ROP net funding loss. Contributions to SPED in support for increased BIA and EA funding. B2D reflects furlough day adjustment, 2015-16 salary savings, attrition savings. Salary increase from 2015-16 are reflected.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,863,698.00	-13.29%	12,021,630.00	0.01%	12,022,470.00
3. Other State Revenues	8300-8599	19,494,274.00	-10.93%	17,364,242.00	0.01%	17,366,713.00
4. Other Local Revenues	8600-8799	7,375,800.00	-30.66%	5,114,538.00	0.00%	5,114,538.00
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	38,021,348.00	3.43%	39,324,334.00	1.33%	39,846,253.00
6. Total (Sum lines A1 thru A5c)		78,755,120.00	-6.26%	73,824,744.00	0.71%	74,349,974.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,691,065.00		23,045,644.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				187,887.00		0.00
d. Other Adjustments				(1,083,308.00)		(249,690.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,691,065.00	-2.72%	23,045,644.00	0.00%	23,045,954.00
2. Classified Salaries						
a. Base Salaries				18,506,050.00		18,510,183.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				788,504.00		0.00
d. Other Adjustments				(934,371.00)		(149,836.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,506,050.00	0.02%	18,510,183.00	0.00%	18,510,347.00
3. Employee Benefits	3000-3999	16,797,197.00	2.50%	17,216,803.00	3.06%	17,744,279.00
4. Books and Supplies	4000-4999	5,290,682.00	-45.16%	2,901,515.00	0.00%	2,901,591.00
5. Services and Other Operating Expenditures	5000-5999	12,453,768.00	-6.08%	11,696,267.00	-0.02%	11,694,295.00
6. Capital Outlay	6000-6999	277,118.00	-73.02%	74,763.00	0.00%	74,764.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.00%	530,000.00	0.00%	530,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	553,994.00	-8.76%	505,469.00	0.00%	505,493.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		78,099,874.00	-4.63%	74,480,644.00	0.71%	75,006,723.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		655,246.00		(655,900.00)		(656,749.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,083,816.40		7,739,062.40		7,083,162.40
2. Ending Fund Balance (Sum lines C and D1)		7,739,062.40		7,083,162.40		6,426,413.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	925,207.00		616,806.00		308,404.00
b. Restricted	9740	6,813,855.40		6,466,356.40		6,118,009.40
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)		7,739,062.40		7,083,162.40		6,426,413.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

B1D and B2D (other salary adjustments) reflect attrition, salary projected increase adjustment (SPED BIA and EA). 16-17 and 17-18 exclude one-time deferred revenue and carry-over allocation. Unrestricted contribution to SPED in support of increase BIA and EA increase staffing. Salary increases from 2015-16 are reflected.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	204,584,201.00	4.54%	213,868,657.00	2.98%	220,240,137.00
2. Federal Revenues	8100-8299	14,312,444.00	-14.61%	12,221,630.00	0.01%	12,222,470.00
3. Other State Revenues	8300-8599	37,364,613.00	-27.26%	27,179,600.00	-19.68%	21,831,975.00
4. Other Local Revenues	8600-8799	11,756,446.00	-25.26%	8,787,233.00	0.00%	8,787,233.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,370,025.00	8.13%	1,481,351.00	-100.00%	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)		269,387,729.00	-2.17%	263,538,471.00	-0.17%	263,081,815.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				123,225,791.00		124,879,582.00
b. Step & Column Adjustment				1,650,000.00		1,650,000.00
c. Cost-of-Living Adjustment				561,612.00		0.00
d. Other Adjustments				(557,821.00)		(2,680,070.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,225,791.00	1.34%	124,879,582.00	-0.82%	123,849,512.00
2. Classified Salaries						
a. Base Salaries				39,241,004.00		39,283,993.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				1,721,239.00		0.00
d. Other Adjustments				(2,008,250.00)		(451,836.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,241,004.00	0.11%	39,283,993.00	-0.31%	39,162,157.00
3. Employee Benefits	3000-3999	60,641,895.00	9.86%	66,622,334.00	7.06%	71,328,868.00
4. Books and Supplies	4000-4999	10,268,060.00	-45.60%	5,586,143.00	-1.85%	5,482,906.00
5. Services and Other Operating Expenditures	5000-5999	30,387,444.00	-3.50%	29,324,062.00	0.82%	29,565,461.00
6. Capital Outlay	6000-6999	378,775.00	-54.22%	173,420.00	0.00%	173,421.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,028,570.00	-12.44%	900,570.00	0.00%	900,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(413,500.00)	0.00%	(413,500.00)	0.00%	(413,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
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)		265,773,039.00	0.60%	267,371,604.00	1.38%	271,064,395.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,614,690.00		(3,833,133.00)		(7,982,580.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,576,636.37		43,191,326.37		39,358,193.37
2. Ending Fund Balance (Sum lines C and D1)		43,191,326.37		39,358,193.37		31,375,613.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,390,246.00		1,646,267.00		902,288.00
b. Restricted	9740	6,813,855.40		6,466,356.40		6,118,009.40
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	5,376,664.00		13,876,679.00		16,044,829.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,973,192.00		8,021,150.00		8,131,932.00
2. Unassigned/Unappropriated	9790	20,637,368.97		9,347,740.97		178,554.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,191,326.37		39,358,193.37		31,375,613.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,973,192.00		8,021,150.00		8,131,932.00
c. Unassigned/Unappropriated	9790	20,637,368.97		9,347,740.97		178,554.97
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)		28,610,560.97		17,368,890.97		8,310,486.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.77%		6.50%		3.07%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Foothill SELPA						
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)						
		5,310,882.00		5,310,882.00		5,310,882.00
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)						
		25,052.00		24,971.00		24,976.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		265,773,039.00		267,371,604.00		271,064,395.00
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)		265,773,039.00		267,371,604.00		271,064,395.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3e times F3d)		7,973,191.17		8,021,148.12		8,131,931.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,973,191.17		8,021,148.12		8,131,931.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	205,099,306.00	204,465,527.00	112,936,124.59	204,584,201.00	118,674.00	0.1%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	518,189.15	448,746.00	248,746.00	124.4%
3) Other State Revenue		8300-8599	19,313,424.00	17,870,339.00	13,532,951.25	17,870,339.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,179,025.00	4,380,646.00	2,922,904.95	4,380,646.00	0.00	0.0%
5) TOTAL, REVENUES			228,791,755.00	226,916,512.00	129,910,169.94	227,283,932.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	92,208,387.00	100,989,657.00	44,061,747.56	99,534,726.00	1,454,931.00	1.4%
2) Classified Salaries		2000-2999	18,930,337.00	20,734,954.00	10,539,987.98	20,734,954.00	0.00	0.0%
3) Employee Benefits		3000-3999	43,921,578.00	44,480,767.00	19,166,871.59	43,844,698.00	636,069.00	1.4%
4) Books and Supplies		4000-4999	2,364,510.00	5,544,301.00	2,020,829.98	4,977,378.00	566,923.00	10.2%
5) Services and Other Operating Expenditures		5000-5999	16,954,013.00	17,884,004.00	8,983,360.01	17,933,676.00	(49,672.00)	-0.3%
6) Capital Outlay		6000-6999	98,657.00	101,657.00	55,002.97	101,657.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	370,570.00	498,570.00	285,000.00	498,570.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(917,822.00)	(917,822.00)	0.00	(967,494.00)	49,672.00	-5.4%
9) TOTAL, EXPENDITURES			173,930,230.00	189,316,088.00	85,112,800.09	186,658,165.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,861,525.00	37,600,424.00	44,797,369.85	40,625,767.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,270,025.00	1,370,025.00	0.00	1,370,025.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,015,000.00	0.00	1,015,000.00	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	(35,215,369.00)	(37,821,348.00)	(7,432,926.88)	(38,021,348.00)	(200,000.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,960,364.00)	(37,466,323.00)	(7,432,926.88)	(37,666,323.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,901,161.00	134,101.00	37,364,442.97	2,959,444.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,492,819.97	32,492,819.97		32,492,819.97	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)			32,492,819.97	32,492,819.97		32,492,819.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,492,819.97	32,492,819.97		32,492,819.97		
2) Ending Balance, June 30 (E + F1e)			52,393,980.97	32,626,920.97		35,452,263.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	70,806.00	70,806.00		70,806.00		
Prepaid Expenditures		9713	1,324,233.00	1,324,233.00		1,324,233.00		
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	19,891,786.00	4,352,918.00		5,376,664.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,336,211.00	8,025,135.00		7,973,192.00		
Unassigned/Unappropriated Amount		9790	23,700,944.97	18,783,828.97		20,637,368.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,035,739.00	13,863,698.00	3,898,165.99	13,863,698.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,229,467.00	19,494,274.00	13,915,578.53	19,494,274.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,114,538.00	7,375,800.00	7,568,970.18	7,375,800.00	0.00	0.0%
5) TOTAL, REVENUES			34,379,744.00	40,733,772.00	25,382,714.70	40,733,772.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,280,530.00	23,519,897.00	10,469,949.01	23,891,065.00	(171,168.00)	-0.7%
2) Classified Salaries		2000-2999	16,452,864.00	18,506,050.00	8,648,591.34	18,506,050.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,711,127.00	16,768,365.00	6,930,113.66	16,797,197.00	(28,832.00)	-0.2%
4) Books and Supplies		4000-4999	2,644,758.00	4,564,203.00	2,258,619.35	5,290,682.00	(726,479.00)	-15.9%
5) Services and Other Operating Expenditures		5000-5999	12,396,280.00	12,453,768.00	6,228,770.59	12,453,768.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,252.00	277,118.00	89,374.67	277,118.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	504,322.00	553,994.00	0.00	553,994.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,595,133.00	77,173,395.00	34,625,418.62	78,099,874.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,215,389.00)	(36,439,623.00)	(9,242,703.92)	(37,366,102.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	35,215,389.00	37,821,348.00	7,432,926.88	38,021,348.00	200,000.00	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,215,389.00	37,821,348.00	7,432,926.88	38,021,348.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,381,725.00	(1,809,777.04)	655,246.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,083,816.40	7,083,816.40		7,083,816.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,083,816.40	7,083,816.40		7,083,816.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,083,816.40	7,083,816.40		7,083,816.40		
2) Ending Balance, June 30 (E + F1e)			7,083,816.40	8,465,541.40		7,739,062.40		
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	925,207.00	925,207.00		925,207.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			6,158,609.40	7,540,334.40		6,813,855.40		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	205,099,306.00	204,465,527.00	112,936,124.59	204,584,201.00	118,674.00	0.1%
2) Federal Revenue		8100-8299	12,235,739.00	14,063,698.00	4,416,355.14	14,312,444.00	248,746.00	1.8%
3) Other State Revenue		8300-8599	36,542,891.00	37,364,613.00	27,448,529.78	37,364,613.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,293,563.00	11,756,446.00	10,491,875.13	11,756,446.00	0.00	0.0%
5) TOTAL, REVENUES			263,171,499.00	267,650,284.00	155,292,884.64	268,017,704.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	113,488,917.00	124,509,554.00	54,531,696.57	123,225,791.00	1,283,763.00	1.0%
2) Classified Salaries		2000-2999	35,383,201.00	39,241,004.00	19,188,579.32	39,241,004.00	0.00	0.0%
3) Employee Benefits		3000-3999	59,632,705.00	61,249,132.00	28,096,985.25	60,641,895.00	607,237.00	1.0%
4) Books and Supplies		4000-4999	5,009,268.00	10,108,504.00	4,279,449.33	10,268,060.00	(159,556.00)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	29,350,293.00	30,337,772.00	15,212,130.60	30,387,444.00	(49,672.00)	-0.2%
6) Capital Outlay		6000-6999	173,909.00	378,775.00	144,377.64	378,775.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	900,570.00	1,028,570.00	285,000.00	1,028,570.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(413,500.00)	(363,828.00)	0.00	(413,500.00)	49,672.00	-13.7%
9) TOTAL, EXPENDITURES			243,525,363.00	266,489,483.00	119,738,218.71	264,758,039.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			19,646,136.00	1,160,801.00	35,554,665.93	3,259,665.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,270,025.00	1,370,025.00	0.00	1,370,025.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,015,000.00	0.00	1,015,000.00	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			255,025.00	355,025.00	0.00	355,025.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,901,161.00	1,515,826.00	35,554,665.93	3,614,690.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,576,636.37	39,576,636.37		39,576,636.37	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)			39,576,636.37	39,576,636.37		39,576,636.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,576,636.37	39,576,636.37		39,576,636.37		
2) Ending Balance, June 30 (E + F1e)			59,477,797.37	41,092,462.37		43,191,326.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	70,806.00	70,806.00		70,806.00		
Prepaid Expenditures		9713	2,249,440.00	2,249,440.00		2,249,440.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			6,158,609.40	7,540,334.40		6,813,855.40		
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	19,891,786.00	4,352,918.00		5,376,664.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,336,211.00	8,025,135.00		7,973,192.00		
Unassigned/Unappropriated Amount			23,700,944.97	18,783,828.97		20,637,368.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,299,882.00	5,299,882.00	1,374,493.05	5,299,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	310.86	0.00	0.00	0.0%
5) TOTAL REVENUES			5,310,882.00	5,310,882.00	1,374,803.91	5,310,882.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,310,882.00	5,310,882.00	1,374,493.05	5,310,882.00	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			5,310,882.00	5,310,882.00	1,374,493.05	5,310,882.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	310.86	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	310.86	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,251,676.00	1,258,217.00	477,517.00	1,317,201.00	58,984.00	4.7%
3) Other State Revenue		8300-8599	2,431,352.00	2,486,064.00	1,478,811.00	2,515,486.00	49,422.00	2.0%
4) Other Local Revenue		8600-8799	240,500.00	240,500.00	143,081.28	240,500.00	0.00	0.0%
5) TOTAL REVENUES			3,923,528.00	3,984,781.00	2,099,389.28	4,073,187.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,440,508.00	1,543,073.00	730,214.36	1,543,073.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,022,075.00	1,108,951.00	555,910.83	1,108,951.00	0.00	0.0%
3) Employee Benefits		3000-3999	994,717.00	1,033,608.00	419,753.95	1,033,608.00	0.00	0.0%
4) Books and Supplies		4000-4999	150,105.00	150,105.00	61,478.72	150,105.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,450.00	110,450.00	46,919.51	110,450.00	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	123,500.00	123,500.00	0.00	123,500.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,841,355.00	4,069,687.00	1,814,275.37	4,069,687.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,173.00	(104,906.00)	285,113.91	3,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,173.00	(104,806.00)	285,113.91	3,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	181,566.04	181,566.04		181,566.04	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)			181,566.04	181,566.04		181,566.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,566.04	181,566.04		181,566.04		
2) Ending Balance, June 30 (E + F1e)			263,739.04	76,860.04		185,069.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			228,685.06	150,012.06		150,012.06		
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	35,053.98	35,053.98		35,053.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(108,408.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,300,000.00	6,300,000.00	2,562,283.94	6,300,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	500,000.00	500,000.00	192,926.23	500,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,906,100.00	1,906,100.00	1,100,601.64	1,906,100.00	0.00	0.0%
5) TOTAL, REVENUES			8,706,100.00	8,706,100.00	3,855,811.81	8,706,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,015,676.00	3,268,748.00	1,567,225.83	3,268,748.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,484,432.00	1,525,572.00	656,250.81	1,525,572.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	1,847,917.87	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	228,269.96	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	13,454.05	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	290,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,008,418.00	9,322,630.00	4,313,118.52	9,322,630.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,318.00)	(616,530.00)	(457,306.71)	(616,530.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(302,318.00)	(616,530.00)	(457,306.71)	(816,530.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,045,108.71	6,045,108.71		6,045,108.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,045,108.71	6,045,108.71		6,045,108.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,045,108.71	6,045,108.71		6,045,108.71		
2) Ending Balance, June 30 (E + F1e)			5,742,790.71	5,428,578.71		5,428,578.71		
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			2,336,597.41	2,022,385.41		2,022,385.41		
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	3,406,193.30	3,406,193.30		3,406,193.30		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	35,300.00	35,300.00	17,759.94	35,300.00	0.00	0.0%
5) TOTAL, REVENUES			35,300.00	35,300.00	17,759.94	35,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,300.00	35,300.00	17,759.94	35,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,300.00	35,300.00	17,759.94	35,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,031,314.90	5,031,314.90		5,031,314.90	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)			5,031,314.90	5,031,314.90		5,031,314.90		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,031,314.90	5,031,314.90		5,031,314.90		
2) Ending Balance, June 30 (E + F1e)			5,066,614.90	5,066,614.90		5,066,614.90		
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	5,066,614.90	5,066,614.90		5,066,614.90		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	494,000.00	494,000.00	263,670.27	494,000.00	0.00	0.0%
5) TOTAL REVENUES			494,000.00	494,000.00	263,670.27	494,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,194,183.00	1,295,690.00	647,777.50	1,295,690.00	0.00	0.0%
3) Employee Benefits		3000-3999	497,981.00	522,508.00	237,202.44	522,508.00	0.00	0.0%
4) Books and Supplies		4000-4999	189,423.00	387,367.00	245,145.87	387,367.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,000.00	1,090,331.00	40,626.62	1,090,331.00	0.00	0.0%
6) Capital Outlay		6000-6999	66,264,732.00	71,660,551.00	22,669,813.77	71,660,551.00	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			68,276,319.00	74,956,447.00	23,840,566.20	74,956,447.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,782,319.00)	(74,462,447.00)	(23,576,895.93)	(74,462,447.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	10,536,564.00	10,536,564.00	10,536,564.00	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	10,536,564.00	10,536,564.00	10,536,564.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,782,319.00)	(83,925,883.00)	(13,040,331.93)	(83,925,883.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,357,749.34	76,357,749.34		76,357,749.34	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)			76,357,749.34	76,357,749.34		76,357,749.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,357,749.34	76,357,749.34		76,357,749.34		
2) Ending Balance, June 30 (E + F1e)			8,575,430.34	12,431,868.34		12,431,868.34		
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			0.00	10,955,146.28		10,955,146.28		
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	29,075,720.06	1,476,720.06		1,476,720.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(20,500,289.72)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,035,000.00	1,035,000.00	576,200.98	1,035,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,035,000.00	1,035,000.00	576,200.98	1,035,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,442.00	31,945.00	16,224.60	31,945.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,120.00	15,723.00	7,356.98	15,723.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	383,000.00	383,000.00	0.00	363,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			508,062.00	511,168.00	23,581.58	511,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			526,938.00	523,832.00	552,619.40	523,832.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			526,938.00	523,832.00	552,619.40	523,832.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,324,685.30	9,324,685.30		9,324,685.30	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)			9,324,685.30	9,324,685.30		9,324,685.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,324,685.30	9,324,685.30		9,324,685.30		
2) Ending Balance, June 30 (E + F1e)			9,851,623.30	9,848,517.30		9,848,517.30		
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								
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	9,851,623.30	9,848,517.30		9,848,517.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	10,536,564.00	35,596,928.00	10,536,564.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,000.00	31,000.00	14,106.53	31,000.00	0.00	0.0%
5) TOTAL REVENUES			31,000.00	10,567,564.00	35,611,034.53	10,567,564.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,000.00	10,567,564.00	35,611,034.53	10,567,564.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	10,536,564.00	10,536,564.00	10,536,564.00	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	(10,536,564.00)	(10,536,564.00)	(10,536,564.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,000.00	31,000.00	25,074,470.53	31,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,055.39	91,055.39		91,055.39	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)			91,055.39	91,055.39		91,055.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,055.39	91,055.39		91,055.39		
2) Ending Balance, June 30 (E + F1e)			122,055.39	122,055.39		122,055.39		
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			31,016.64	31,016.64		31,016.64		
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	91,038.75	91,038.75		91,038.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,800.00	172,423.00	329,946.35	172,423.00	0.00	0.0%
5) TOTAL, REVENUES			109,800.00	172,423.00	329,946.35	172,423.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,935.00	76,864.00	38,596.76	76,864.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,096.00	31,343.00	14,829.69	26,507.00	4,836.00	15.4%
4) Books and Supplies		4000-4999	744,000.00	719,000.00	0.00	719,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	769,653.00	793,587.00	78,059.64	793,587.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,528,976.00	8,532,592.00	645,485.54	8,547,109.00	(14,517.00)	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	492,447.00	492,447.00	247,331.78	492,447.00	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			11,706,107.00	10,645,833.00	1,024,303.41	10,655,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,596,307.00)	(10,473,410.00)	(694,357.06)	(10,483,091.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,015,000.00	1,015,000.00	0.00	1,015,000.00	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			1,015,000.00	1,015,000.00	0.00	1,015,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,581,307.00)	(9,458,410.00)	(894,357.08)	(9,468,091.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,900,443.59	17,900,443.59		17,900,443.59	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)			17,900,443.59	17,900,443.59		17,900,443.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,900,443.59	17,900,443.59		17,900,443.59		
2) Ending Balance, June 30 (E + F1e)			7,319,136.59	8,442,033.59		8,432,352.59		
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			0.00	4,014,517.00		4,000,000.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,888,607.82	4,432,351.82		4,432,351.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(2,569,471.23)	(4,835.23)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,051,272.00	15,051,272.00	0.00	15,051,272.00	0.00	0.0%
5) TOTAL REVENUES			15,051,272.00	15,051,272.00	0.00	15,051,272.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,179,881.00	19,179,881.00	0.00	19,179,881.00	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			19,179,881.00	19,179,881.00	0.00	19,179,881.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,128,609.00)	(4,128,609.00)	0.00	(4,128,609.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,128,609.00)	(4,128,609.00)	0.00	(4,128,609.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,154,775.00	17,154,775.00		17,154,775.00	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)			17,154,775.00	17,154,775.00		17,154,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,154,775.00	17,154,775.00		17,154,775.00		
2) Ending Balance, June 30 (E + F1e)			13,026,166.00	13,026,166.00		13,026,166.00		
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								
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	13,026,166.00	13,026,166.00		13,026,166.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	53,912.68	100,000.00	0.00	0.0%
5) TOTAL REVENUES			100,000.00	100,000.00	53,912.68	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	53,912.68	100,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,270,025.00	1,370,025.00	0.00	1,370,025.00	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			(1,270,025.00)	(1,370,025.00)	0.00	(1,370,025.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,170,025.00)	(1,270,025.00)	53,912.68	(1,270,025.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,273,231.24	15,273,231.24		15,273,231.24	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)			15,273,231.24	15,273,231.24		15,273,231.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,273,231.24	15,273,231.24		15,273,231.24		
2) Ending Balance, June 30 (E + F1e)			14,103,206.24	14,003,206.24		14,003,206.24		
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								
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	14,103,206.24	14,003,206.24		14,003,206.24		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,281,708.00	11,281,708.00	4,760,750.88	10,821,708.00	(460,000.00)	-4.1%
5) TOTAL, REVENUES			11,281,708.00	11,281,708.00	4,760,750.88	10,821,708.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	10,000.00	10,000.00	880.26	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,098,963.00	11,098,963.00	6,251,778.78	10,638,963.00	460,000.00	4.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,108,963.00	11,108,963.00	6,252,689.04	10,648,963.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			172,745.00	172,745.00	(1,491,918.16)	172,745.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			172,745.00	172,745.00	(1,491,918.16)	172,745.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,006,231.63	6,006,231.63		6,006,231.63	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)			6,006,231.63	6,006,231.63		6,006,231.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,006,231.63	6,006,231.63		6,006,231.63		
2) Ending Net Position, June 30 (E + F1e)			6,178,976.63	6,178,976.63		6,178,976.63		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			6,178,976.63	6,178,976.63		6,178,976.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,300.00	2,300.00	1,190.49	2,300.00	0.00	0.0%
5) TOTAL REVENUES			2,300.00	2,300.00	1,190.49	2,300.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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 Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,300.00	2,300.00	1,190.49	2,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	2,100.00	2,100.00	0.00	2,100.00	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			(2,100.00)	(2,100.00)	0.00	(2,100.00)		

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)			200.00	200.00	1,190.49	200.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	336,185.11	336,185.11		336,185.11	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)			336,185.11	336,185.11		336,185.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,185.11	336,185.11		336,185.11		
2) Ending Net Position, June 30 (E + F1e)			336,385.11	336,385.11		336,385.11		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	333,075.46	333,075.46		333,075.46		
c) Unrestricted Net Position		9790	3,309.65	3,309.65		3,309.65		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	25,184.00	25,188.00	25,033.00	25,188.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	25,184.00	25,188.00	25,033.00	25,188.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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	24.00	24.00	19.00	19.00	(5.00)	-21%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.00	24.00	19.00	19.00	(5.00)	-21%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	25,208.00	25,212.00	25,052.00	25,207.00	(5.00)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Glendale Unified
Los Angeles County

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
8010-8019	56,705,230.00	44,859,483.00	47,815,787.00	52,688,973.00	49,649,533.00	43,523,765.00	71,304,480.00	75,618,514.00
B. RECEIPTS								
LCHF/Revenue Limit Sources	5,931,842.00	5,931,842.00	19,003,888.00	10,677,316.00	10,677,316.00	19,003,888.00	10,854,329.00	8,356,884.00
Principal Apportionment	578,695.00	1,543,393.00		(76,756.00)	533,372.00	20,764,741.00	7,512,301.00	1,556,351.00
Property Taxes								
Miscellaneous Funds	97,348.00	202,030.00	2,009,064.00	549,986.00	168,314.00	821,621.00	567,991.00	1,649,348.00
Federal Revenue	640,285.00	730,114.00	3,501,785.00	4,186,520.00	2,085,889.00	8,339,053.00	7,954,884.00	1,652,681.00
Other State Revenue	370,169.00	688,667.00	4,982,791.00	892,640.00	1,302,375.00	750,610.00	1,504,623.00	210,762.00
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS								
	7,618,339.00	9,096,006.00	29,497,528.00	16,229,704.00	14,777,266.00	49,679,913.00	28,394,126.00	13,426,026.00
C. DISBURSEMENTS								
Certificated Salaries	440,413.00	1,432,787.00	10,111,934.00	9,895,531.00	9,926,773.00	10,220,094.00	12,504,185.00	11,449,016.00
Classified Salaries	5,596.00	1,924,981.00	4,619,335.00	3,164,636.00	3,238,414.00	3,134,496.00	3,101,122.00	3,342,071.00
Employee Benefits	875,009.00	661,815.00	2,518,413.00	5,434,245.00	5,379,156.00	5,474,241.00	5,754,107.00	5,757,485.00
Books and Supplies	950,661.00	655,381.00	440,776.00	668,686.00	473,816.00	573,659.00	516,473.00	998,102.00
Services	1,717,406.00	905,559.00	1,675,597.00	2,201,597.00	2,663,120.00	3,052,354.00	3,006,496.00	2,929,219.00
Capital Outlay	6,133.00	7,563.00	3,693.00	7,000.00	65,032.00	44,675.00	10,142.00	39,066.00
Other Outgo		302,107.00		(14,867.00)			(2,240.00)	
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS								
	3,995,218.00	5,588,086.00	19,671,797.00	21,356,828.00	21,736,311.00	22,499,715.00	24,890,265.00	24,114,959.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	5,080,684.00	(50,519.00)	1,348,259.00	2,299,198.00	105,929.00	1,285,670.00	(10,204.00)	
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL								
	0.00	(50,519.00)	1,348,259.00	2,299,198.00	105,929.00	1,285,670.00	(10,204.00)	0.00
Liabilities and Deferred Inflows								
Accounts Payable	20,549,552.00	501,097.00	6,300,804.00	211,514.00	(727,348.00)	685,153.00	(820,375.00)	2,000,000.00
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL								
	0.00	501,097.00	6,300,804.00	211,514.00	(727,348.00)	685,153.00	(820,375.00)	2,000,000.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS								
	(11,845,747.00)	2,956,304.00	4,873,186.00	(3,039,440.00)	(6,125,768.00)	21,780,715.00	4,314,034.00	(12,688,933.00)
E. NET INCREASE/DECREASE (B - C + D)								
	44,859,483.00	47,815,787.00	52,688,973.00	49,649,533.00	71,304,480.00	75,618,514.00	62,929,381.00	
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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

Glendale Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
B. RECEIPTS								
8010-8019	16,683,456.00	8,356,884.00	8,356,884.00	28,871,300.00			152,705,829.00	152,705,829.00
8020-8079	61,216.00	11,413,242.00	5,187,837.00	2,804,022.00			51,878,372.00	51,878,372.00
8080-8099								
8100-8299	1,649,348.00	1,649,348.00	1,649,348.00	1,649,349.00	1,649,349.00		14,312,444.00	14,312,444.00
8300-8599	1,652,681.00	1,952,681.00	1,552,680.00	1,552,680.00	1,552,680.00		37,364,613.00	37,364,613.00
8600-8799	210,762.00	210,762.00	210,762.00	210,762.00	210,761.00		11,756,446.00	11,756,446.00
8910-8929				1,370,025.00			1,370,025.00	1,370,025.00
8930-8979								
	20,257,463.00	23,582,917.00	16,957,511.00	36,458,138.00	3,412,790.00	0.00	269,387,729.00	269,387,729.00
C. DISBURSEMENTS								
1000-1999	11,449,016.00	11,449,016.00	11,449,016.00	11,449,016.00	11,449,014.00		123,225,791.00	123,225,791.00
2000-2999	3,342,071.00	3,342,071.00	3,342,071.00	3,342,070.00	3,342,070.00		39,241,004.00	39,241,004.00
3000-3999	5,757,485.00	5,757,485.00	5,757,485.00	5,757,485.00	5,757,484.00		60,641,895.00	60,641,895.00
4000-4999	998,102.00	998,102.00	998,102.00	998,101.00	998,101.00		10,268,060.00	10,268,060.00
5000-5999	2,529,219.00	2,529,219.00	2,529,219.00	2,529,219.00	2,529,220.00		30,387,444.00	30,387,444.00
6000-6599	39,066.00	39,066.00	39,066.00	39,066.00	39,067.00		378,775.00	378,775.00
7000-7499				1,015,000.00			1,015,000.00	1,015,000.00
7600-7629								
7630-7699								
	24,114,959.00	24,114,959.00	24,114,959.00	25,450,027.00	24,114,956.00	0.00	265,773,039.00	265,773,039.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
9111-9199							0.00	
9200-9299								
9310					(3,412,791.00)		6,646,226.00	
9320							0.00	
9330							0.00	
9340							0.00	
9490							0.00	
	0.00	0.00	0.00	0.00	(3,412,791.00)	0.00	6,646,226.00	
Liabilities and Deferred Inflows								
9500-9599	3,020,289.00	3,050,000.00	4,450,000.00	2,050,000.00	(24,114,959.00)		17,155,727.00	
9610							0.00	
9640							0.00	
9650							0.00	
9690	3,020,289.00		4,450,000.00	2,050,000.00	(24,114,959.00)	0.00	17,155,727.00	
							0.00	
9910	(3,020,289.00)	(3,050,000.00)	(4,450,000.00)	(2,050,000.00)	20,702,168.00	0.00	(10,509,501.00)	
	(6,877,785.00)	(3,582,042.00)	(11,607,448.00)	8,948,111.00	2.00		(6,894,811.00)	
	516,051,796.00	52,469,754.00	40,862,306.00	49,810,417.00			3,614,650.00	
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							49,810,419.00	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		49,810,417.00	37,780,974.00	42,636,792.00	46,336,316.00	39,595,630.00	30,012,788.00	50,090,335.00	48,588,870.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		5,931,842.00	5,931,842.00	19,003,888.00	10,677,316.00	10,677,316.00	19,003,888.00	10,677,316.00	9,533,274.00
Property Taxes		578,695.00	1,543,353.00		(76,758.00)	533,372.00	20,764,741.00	7,512,301.00	2,519,733.00
Miscellaneous Funds									
Federal Revenue		97,348.00	202,030.00	2,009,064.00	549,886.00	60,402.00	1,162,850.00	1,162,850.00	1,162,850.00
Other State Revenue		2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00
Other Local Revenue		675,941.00	675,941.00	675,941.00	675,941.00	675,941.00	675,941.00	675,941.00	675,941.00
Interfund Transfers In									
All Other Financing Sources		9,374,564.00	10,443,904.00	23,779,631.00	1,481,351.00	14,037,769.00	43,698,158.00	22,119,146.00	15,982,536.00
TOTAL RECEIPTS		14,000,187.00	14,000,187.00	25,782,713.00	14,811,351.00	14,037,769.00	43,698,158.00	22,119,146.00	15,982,536.00
C. DISBURSEMENTS									
Certificated Salaries		440,413.00	1,432,787.00	11,182,398.00	11,182,398.00	11,182,398.00	11,182,398.00	11,182,398.00	11,182,398.00
Classified Salaries		5,596.00	1,924,981.00	3,395,765.00	3,395,765.00	3,395,765.00	3,395,765.00	3,395,765.00	3,395,765.00
Employee Benefits		875,009.00	861,815.00	3,450,000.00	6,163,551.00	6,163,551.00	6,163,551.00	6,163,551.00	6,163,551.00
Books and Supplies		950,661.00	655,381.00	361,827.00	361,827.00	361,827.00	361,827.00	361,827.00	361,827.00
Services		1,717,406.00	905,559.00	1,675,597.00	2,502,550.00	2,502,550.00	2,502,550.00	2,502,550.00	2,502,550.00
Capital Outlay		6,133.00	7,563.00	14,520.00		14,520.00	14,520.00	14,520.00	14,520.00
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		3,995,218.00	5,558,086.00	20,080,107.00	23,620,611.00	23,620,611.00	23,620,611.00	23,620,611.00	23,620,611.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable		7,807,369.00							
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		7,807,369.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		25,216,158.00							
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		25,216,158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(17,408,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(12,029,443.00)	4,855,819.00	3,699,524.00	(6,740,686.00)	(9,562,842.00)	20,077,547.00	(1,501,465.00)	(7,638,075.00)
F. ENDING CASH (A + E)		37,780,974.00	42,636,792.00	46,336,316.00	39,595,630.00	30,012,788.00	50,090,335.00	48,588,870.00	40,950,795.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Second Interim
2015-16 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Glandale Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
8010-8019	40,950,795.00	39,180,775.00	41,757,032.00	38,047,706.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	17,859,846.00	9,533,274.00	9,533,274.00	29,560,774.00			157,923,850.00	152,436,285.00
Property Taxes	61,216.00	12,734,065.00	6,448,482.00	3,325,608.00			55,944,808.00	59,426,937.00
Miscellaneous Funds							0.00	
Federal Revenue	1,162,850.00	1,162,850.00	1,162,850.00	1,162,850.00	1,162,850.00		12,221,630.00	12,221,630.00
Other State Revenue	2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00	2,090,738.00		27,179,894.00	21,639,872.00
Other Local Revenue	675,941.00	675,941.00	675,941.00	675,941.00	675,941.00		8,787,233.00	8,787,233.00
Interfund Transfers In							1,481,351.00	1,481,351.00
All Other Financing Sources	21,850,591.00	26,196,868.00	19,911,285.00	36,815,911.00	3,929,529.00	0.00	265,019,817.00	256,193,308.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	11,182,398.00	11,182,398.00	11,182,398.00	11,182,398.00	11,182,398.00		124,879,576.00	124,317,971.00
Classified Salaries	3,395,765.00	3,395,765.00	3,395,765.00	3,395,765.00	3,395,765.00		39,283,992.00	37,562,754.00
Employee Benefits	6,163,551.00	6,163,551.00	6,163,551.00	6,163,551.00	6,163,551.00		66,622,334.00	65,852,722.00
Books and Supplies	361,827.00	361,827.00	361,827.00	361,827.00	361,827.00		5,586,139.00	5,588,143.00
Services	2,502,550.00	2,502,550.00	2,502,550.00	2,502,550.00	2,502,550.00		29,324,062.00	28,861,249.00
Capital Outlay	14,520.00	14,520.00	14,520.00	14,520.00	14,520.00		173,416.00	173,420.00
Other Outgo							487,070.00	487,070.00
Interfund Transfers Out							1,015,000.00	1,015,000.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							3,877,840.00	3,877,840.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL								
Liabilities and Deferred Inflows								
Accounts Payable							1,596,547.00	1,596,547.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL								
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)								
	(1,770,020.00)	2,576,257.00	(3,709,326.00)	11,693,230.00	19,691,092.00	0.00	2,292,293.00	(7,635,021.00)
F. ENDING CASH (A + E)								
	39,180,775.00	41,757,032.00	38,047,706.00	49,740,936.00			49,740,936.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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	265,773,039.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,075,351.00
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	551,538.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	378,775.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	285,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,015,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
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)				2,780,316.00
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	616,530.00
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)				249,533,902.00

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)*		25,057.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,958.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	224,023,058.32	8,911.31
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)	224,023,058.32	8,911.31
B. Required effort (Line A.2 times 90%)	201,620,752.49	8,020.18
C. Current year expenditures (Line I.E and Line II.B)	249,533,902.00	9,958.65
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.

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)	25,212.00	25,207.00	0.0%	Met
1st Subsequent Year (2016-17)	25,057.00	25,052.00	0.0%	Met
2nd Subsequent Year (2017-18)	24,981.00	24,976.00	0.0%	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)	26,119	26,119	0.0%	Met
1st Subsequent Year (2016-17)	25,962	25,962	0.0%	Met
2nd Subsequent Year (2017-18)	25,943	25,943	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 Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	25,247	26,187	96.4%
Second Prior Year (2013-14)	25,178	26,070	96.6%
First Prior Year (2014-15)	25,188	26,168	96.3%
		Historical Average Ratio:	96.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	25,052	26,119	95.9%	Met
1st Subsequent Year (2016-17)	24,971	25,962	96.2%	Met
2nd Subsequent Year (2017-18)	24,976	25,943	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	204,465,527.00		
1st Subsequent Year (2016-17)	211,863,222.00	213,868,657.00	0.9%	Met
2nd Subsequent Year (2017-18)	218,572,089.00	220,240,137.00	0.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	133,741,368.16	145,316,888.70	92.0%
Second Prior Year (2013-14)	136,782,615.40	154,692,390.10	88.4%
First Prior Year (2014-15)	142,464,371.65	161,876,109.16	88.0%
	Historical Average Ratio:		89.5%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

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

DATA ENTRY: If Form MYP! 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 MYP!, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYP!, Lines B1-B8, B10)		
Current Year (2015-16)	164,114,378.00	186,658,165.00	87.9%	Met
1st Subsequent Year (2016-17)	172,013,279.00	191,875,960.00	89.6%	Met
2nd Subsequent Year (2017-18)	175,039,957.00	195,042,672.00	89.7%	Met

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

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

1a. STANDARD 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
----------------------------	-----------------------------------------------------------------	------------------------------------------------------------------	----------------	----------------------------------------

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

Current Year (2015-16)	13,916,228.00	14,312,444.00	2.8%	No
1st Subsequent Year (2016-17)	12,221,630.00	12,221,630.00	0.0%	No
2nd Subsequent Year (2017-18)	12,222,470.00	12,222,470.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2015-16)	37,292,144.00	37,364,613.00	0.2%	No
1st Subsequent Year (2016-17)	21,839,872.00	27,179,600.00	24.4%	Yes
2nd Subsequent Year (2017-18)	21,831,975.00	21,831,975.00	0.0%	No

Explanation:
(required if Yes)

2016-17 reflects one-time discretionary revenue in Governor's initial January budget.

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

Current Year (2015-16)	11,276,656.00	11,756,446.00	4.3%	No
1st Subsequent Year (2016-17)	8,787,233.00	8,787,233.00	0.0%	No
2nd Subsequent Year (2017-18)	8,787,233.00	8,787,233.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2015-16)	9,898,212.00	10,268,060.00	3.7%	No
1st Subsequent Year (2016-17)	5,558,143.00	5,586,143.00	0.5%	No
2nd Subsequent Year (2017-18)	5,454,906.00	5,482,906.00	0.5%	No

Explanation:
(required if Yes)

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

Current Year (2015-16)	30,319,487.00	30,387,444.00	0.2%	No
1st Subsequent Year (2016-17)	28,861,249.00	29,324,062.00	1.6%	No
2nd Subsequent Year (2017-18)	29,104,718.00	29,565,461.00	1.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	62,485,028.00	63,433,503.00	1.5%	Met
1st Subsequent Year (2016-17)	42,848,735.00	48,188,463.00	12.5%	Not Met
2nd Subsequent Year (2017-18)	42,841,678.00	42,841,678.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	40,217,699.00	40,655,504.00	1.1%	Met
1st Subsequent Year (2016-17)	34,419,392.00	34,910,205.00	1.4%	Met
2nd Subsequent Year (2017-18)	34,559,624.00	35,048,367.00	1.4%	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)

2016-17 reflects one-time discretionary revenue in Governor's initial January budget.

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	7,336,211.00	7,559,591.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,559,591.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.8%	6.5%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	2.2%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2015-16)	2,959,444.00	187,673,165.00		N/A	Met
1st Subsequent Year (2016-17)	(3,177,233.00)	192,890,960.00		1.6%	Met
2nd Subsequent Year (2017-18)	(7,325,831.00)	196,057,672.00		3.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Board of Education is aware of the deficit spending and will consider future actions to address the issue.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2015-16)	43,191,326.37		Met
1st Subsequent Year (2016-17)	39,358,193.37		Met
2nd Subsequent Year (2017-18)	31,375,613.37		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2015-16)	49,810,417.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	25,052	24,971	24,976
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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): Foothill SELPA

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	5,310,882.00	5,310,882.00	5,310,882.00

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)	265,773,039.00	267,371,604.00	271,064,395.00
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)	265,773,039.00	267,371,604.00	271,064,395.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,973,191.17	8,021,148.12	8,131,931.85
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,973,191.17	8,021,148.12	8,131,931.85

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)	7,973,192.00	8,021,150.00	8,131,932.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	20,637,368.97	9,347,740.97	178,554.97
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)	28,610,560.97	17,368,890.97	8,310,486.97
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.77%	6.50%	3.07%
District's Reserve Standard (Section 10B, Line 7):	7,973,191.17	8,021,148.12	8,131,931.85
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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(37,823,348.00)	(38,021,348.00)	0.5%	198,000.00	Met
1st Subsequent Year (2016-17)	(37,958,798.00)	(39,324,334.00)	3.6%	1,365,536.00	Met
2nd Subsequent Year (2017-18)	(38,482,787.00)	(39,846,253.00)	3.5%	1,363,466.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	1,370,025.00	1,370,025.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	1,481,351.00	1,481,351.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	1,015,000.00	1,015,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	1,015,000.00	1,015,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	1,015,000.00	1,015,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	Property Taxes	Measure K and Measure S	222,759,985
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
City of Glendale Loan	9	Central RDA Funds	7439	1,518,413
CREBS	14	Fund 40.1	7439	4,661,760
TOTAL:				228,940,158

Type of Commitment (continued)	Prior Year (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	10,848,701	19,037,207	16,355,757	13,527,932
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	138,000	157,000	177,000	195,999
CREBS	501,258	492,447	483,520	474,478
Total Annual Payments:	11,487,959	19,686,654	17,016,277	14,198,409
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Higher payment totals in future years resulting from the existing loan payment schedules.

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	45,181,349.00	45,181,349.00
b. OPEB unfunded actuarial accrued liability (UAAL)	45,181,349.00	45,181,349.00

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

	Actuarial	Actuarial
d. if based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2015-16)	5,489,417.00	5,489,417.00
1st Subsequent Year (2016-17)	5,489,417.00	5,489,417.00
2nd Subsequent Year (2017-18)	5,489,417.00	5,489,417.00

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)	2,657,619.00	2,370,232.00
1st Subsequent Year (2016-17)	2,500,000.00	2,500,000.00
2nd Subsequent Year (2017-18)	2,500,000.00	2,500,000.00

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

Current Year (2015-16)	2,300,000.00	2,300,000.00
1st Subsequent Year (2016-17)	2,300,000.00	2,300,000.00
2nd Subsequent Year (2017-18)	2,300,000.00	2,300,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)	179	179
1st Subsequent Year (2016-17)	179	179
2nd Subsequent Year (2017-18)	179	179

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:

Health and Welfare is fully insured. Workers comp is currently "dollar one" coverage. Pre 2005 workers com are self insured. Vision and Dental are self insured (minor programs). Property and liability is in a JPA.

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?
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	1,275.0	1,293.0	1,289.0	1,281.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
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?
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?
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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits			
	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases			

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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.

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	860.0	864.0	884.0	884.0

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

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?

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?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,200,000	12,300,000	13,500,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	8.8%	9.9%	9.9%

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

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

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

No		
----	--	--

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)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	415,000	415,000	415,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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	185.0	186.0	186.0	186.0

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)
Yes	Yes	Yes	Yes
854,041	854,041	854,041	854,041
Yes	Yes	Yes	Yes

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes	Yes
3,100,000	3,400,000	3,700,000	
Varies	Varies	Varies	
8.8%	9.9%	9.9%	

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	Yes
200,000	200,000	200,000	200,000
1.0%	1.0%	1.0%	

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)
No	No	No	No
0	0	0	0
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?

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

Line A9. New CBO and Interim Superintendent.

End of School District Second Interim Criteria and Standards Review

Second Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-1)

Glendale Unified
Los Angeles County

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,602,392.00	204,635.00	369,429.00	107,735.00	490,476.00	1,465,852.00	12,317,351.00		17,557,870.00
2000-2999	Classified Salaries	739,666.00	66,011.00	0.00	0.00	88,444.00	396,520.00	10,409,253.00		11,699,894.00
3000-3999	Employee Benefits	1,150,524.00	101,763.00	103,704.00	30,301.00	203,176.00	568,947.00	9,523,602.00		11,682,017.00
4000-4999	Books and Supplies	36,800.00	33,500.00	1,000.00	32,668.00	34,767.00	159,400.00	131,374.00		429,509.00
5000-5999	Services and Other Operating Expenditures	2,469,500.00	75,775.00	2,500.00	362,236.00	135,882.00	11,365,181.00	54,576.00		14,465,652.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	33,506.00	0.00		35,506.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,000,882.00	481,684.00	476,633.00	532,940.00	952,745.00	13,989,406.00	32,436,156.00	0.00	55,870,446.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,147.00	14,046.00	10,644.00	13,839.00		44,676.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,147.00	14,046.00	10,644.00	13,839.00	0.00	44,676.00
	TOTAL COSTS	7,000,882.00	481,684.00	476,633.00	539,087.00	966,781.00	14,000,050.00	32,449,997.00	0.00	55,915,124.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,602,392.00	204,635.00	369,429.00	107,735.00	382,061.00	1,465,852.00	12,275,890.00		17,407,994.00
2000-2999	Classified Salaries	739,666.00	66,011.00	0.00	0.00	0.00	396,520.00	7,401,145.00		8,603,342.00
3000-3999	Employee Benefits	1,150,524.00	101,763.00	103,704.00	30,301.00	136,088.00	568,947.00	8,002,461.00		10,093,788.00
4000-4999	Books and Supplies	36,800.00	33,500.00	1,000.00	32,668.00	19,767.00	159,400.00	130,774.00		413,909.00
5000-5999	Services and Other Operating Expenditures	2,465,500.00	75,775.00	2,500.00	362,236.00	28,456.00	11,089,812.00	51,386.00		14,075,665.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	33,506.00	0.00		35,506.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,000,882.00	481,684.00	476,633.00	532,940.00	566,372.00	13,714,037.00	27,861,656.00	0.00	50,630,204.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,147.00	0.00	0.00	13,839.00		19,986.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,147.00	0.00	0.00	13,839.00	0.00	19,986.00
	TOTAL BEFORE OBJECT 8980	6,996,882.00	481,684.00	476,633.00	539,087.00	566,372.00	13,714,037.00	27,875,495.00	0.00	50,650,190.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									283,112.00
	TOTAL COSTS									50,933,302.00

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)

Glendale Unified
Los Angeles County

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	2,000.00		2,000.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	88,484.00		88,484.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	44,641.00		44,641.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	26,343.00		26,343.00
4000-4999	Books and Supplies	0.00	0.00	0.00	32,668.00	14,067.00	0.00	27,076.00		73,078.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	323,878.00	1,656.00	4,470.127.00	0.00		4,822,737.00
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	356,546.00	15,723.00	4,470.127.00	188,544.00	0.00	5,030,940.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,646.00		3,646.00
7350	Transfers of Indirect Costs - Interfund	0.00	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	3,646.00	0.00	3,646.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	356,546.00	15,723.00	4,470.127.00	192,190.00	0.00	5,034,586.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									283,112.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500-6540, & 7240, goals 5000-5999)									30,011,196.00
	TOTAL COSTS									35,328,894.00

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

Second Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2014-15 Actual Expenditures by LEA (LA-1)

Glendale Unified
Los Angeles County

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,332,665.23	192,552.46	390,899.62	100,399.08	470,039.29	1,203,864.47	10,767,720.90		15,458,131.05
2000-2999	Classified Salaries	642,341.34	61,350.00	0.00	0.00	77,636.07	293,093.91	8,454,549.65		9,528,970.97
3000-3999	Employee Benefits	1,106,379.62	107,071.11	123,385.78	31,179.14	206,657.52	532,548.46	8,036,191.76		10,137,913.39
4000-4999	Books and Supplies	74,945.84	18,992.76	0.00	1,367.26	26,408.08	130,881.39	41,854.39		282,449.72
5000-5999	Services and Other Operating Expenditures	3,554,673.64	58,115.91	1,521.79	138,930.06	141,066.11	11,641,643.33	41,591.68		15,577,542.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	14,197.50	0.00		14,197.50
7130	State Special Schools	0.00	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		0.00
	Total Direct Costs	7,711,005.67	430,082.24	516,297.19	271,875.54	921,807.07	13,816,229.06	27,341,905.38	0.00	51,009,205.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,130.05	11,977.86	7,251.38	11,973.40		36,332.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	5,130.05	11,977.86	7,251.38	11,973.40		36,332.69
	Total Indirect Costs	0.00	0.00	0.00	5,130.05	11,977.86	7,251.38	11,973.40	0.00	36,332.69
	TOTAL COSTS	7,711,005.67	430,082.24	516,297.19	277,005.59	933,784.93	13,823,480.44	27,353,881.78	0.00	51,045,537.84
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	100,493.53	0.00	41,301.05		141,794.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	77,636.07	0.00	2,814,836.57		2,892,472.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	58,519.76	0.00	1,457,836.53		1,516,356.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,962.73	0.00	112.02		12,074.75
5000-5999	Services and Other Operating Expenditures	4,219.93	0.00	0.00	0.00	132,200.74	276,908.07	16,837.51		430,166.25
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,219.93	0.00	0.00	0.00	380,812.83	276,908.07	4,330,923.68	0.00	4,992,864.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	11,977.86	7,251.38	0.00		19,229.24
7350	Transfers of Indirect Costs - Interfund	0.00	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	11,977.86	7,251.38	0.00	0.00	19,229.24
	TOTAL BEFORE OBJECT 8980	4,219.93	0.00	0.00	0.00	392,790.69	284,159.45	4,330,923.68	0.00	5,012,093.75
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									5,012,093.75

Second Interim
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2014-15 Actual Expenditures by LEA (LA-1)

Glendale Unified
Los Angeles County

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,332,665.23	192,552.46	390,889.62	100,399.08	369,545.76	1,203,854.47	10,726,419.85		15,316,396.47
2000-2999	Classified Salaries	642,341.34	61,350.00	0.00	0.00	0.00	293,093.91	5,639,713.08		6,636,498.33
3000-3999	Employee Benefits	1,106,379.62	101,071.11	123,885.78	31,179.14	148,137.76	592,548.46	6,578,355.23		8,621,557.10
4000-4999	Books and Supplies	74,945.84	16,992.76	0.00	1,967.26	14,445.35	130,881.39	41,742.37		280,374.97
5000-5999	Services and Other Operating Expenditures	3,550,453.71	58,115.91	1,521.79	138,930.06	8,665.37	11,384,735.26	24,754.17		15,147,376.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	14,197.50	0.00		14,197.50
7130	State Special Schools	0.00	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		0.00
	Total Direct Costs	7,706,785.74	430,082.24	516,297.19	271,875.54	540,994.24	13,539,320.99	23,010,984.70	0.00	46,016,340.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,130.05	0.00	0.00	11,973.40		17,103.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	5,130.05	0.00	0.00	11,973.40		17,103.45
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	277,005.59	540,994.24	13,539,320.99	23,022,958.10	0.00	46,093,444.09
	Total Indirect Costs	0.00	0.00	0.00	5,130.05	0.00	0.00	11,973.40		17,103.45
	TOTAL BEFORE OBJECT 8980	7,706,785.74	430,082.24	516,297.19	277,005.59	540,994.24	13,539,320.99	23,022,958.10	0.00	46,093,444.09
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
TOTAL COSTS										
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	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	69,138.73		69,138.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	36,643.20		36,643.20
4000-4999	Books and Supplies	0.00	0.00	0.00	1,967.26	11,017.48	0.00	8,962.04		21,346.78
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	98,344.10	6,633.34	4,470,123.20	1,642.16		4,576,742.80
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	0.00	0.00	99,711.36	17,650.82	4,470,123.20	116,386.13	0.00	4,703,871.51
	Total Direct Costs	0.00	0.00	0.00	99,711.36	17,650.82	4,470,123.20	116,386.13		4,703,871.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,449.32		3,449.32
7350	Transfers of Indirect Costs - Interfund	0.00	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	3,449.32		3,449.32
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	99,711.36	17,650.82	4,470,123.20	119,835.45	0.00	4,707,320.83
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6600, 6610, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										

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

SELPA: Foothill (DJ)

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:	State and Local	Local Only
High School Students Exited from NPS	476,430.85	
Cost Savings from Retirees/Resignations	70,409.00	
Total exempt reductions	546,839.85	0.00

SELPA: Foothill (DJ)

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].

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

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)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

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)	<u>0.00</u>	(f)

SELPA: Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Projected Exps. FY 2015-16</u>	<u>Actual Expenditures FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	35,328,894.00	29,185,111.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>35,328,894.00</u>	<u>29,185,111.18</u>	<u>6,143,782.82</u>
b. Per capita local expenditures (B1a/A4)	<u>12,708.24</u>	<u>10,498.24</u>	<u>2,210.00</u>

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.

Craig Larimer
Contact Name

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Financial Analyst
Title

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E-mail Address

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries	17,557,870.00	9,871,488.00	2,218,631.00		29,647,989.00
2000-2999	Classified Salaries	11,699,894.00	5,738,844.00	2,095,198.00		19,533,936.00
3000-3999	Employee Benefits	11,682,017.00	5,036,715.00	1,171,165.00		17,889,897.00
4000-4999	Books and Supplies	429,509.00	162,418.00	51,483.00		643,410.00
5000-5999	Services and Other Operating Expenditures	14,465,662.00	5,604,010.00	1,580,467.00		21,650,129.00
6000-6999	Capital Outlay	35,506.00	0.00	0.00		35,506.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	55,870,448.00	26,413,475.00	7,116,944.00	0.00	89,400,867.00
7310	Transfers of Indirect Costs	44,676.00	0.00	479,641.00		524,317.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	44,676.00	0.00	479,641.00	0.00	524,317.00
	TOTAL COSTS	55,915,124.00	26,413,475.00	7,596,585.00	0.00	89,925,184.00
PROJECTED EXPENDITURES - State and Local Sources						
1000-1999	Certificated Salaries	17,407,994.00	9,830,076.00	2,188,098.00		29,426,168.00
2000-2999	Classified Salaries	8,603,342.00	3,673,423.00	1,505,260.00		13,782,025.00
3000-3999	Employee Benefits	10,093,798.00	4,101,358.00	1,060,159.00		15,255,305.00
4000-4999	Books and Supplies	413,909.00	152,087.00	51,483.00		617,479.00
5000-5999	Services and Other Operating Expenditures	14,075,665.00	5,348,760.00	1,522,118.00		20,946,543.00
6000-6999	Capital Outlay	35,506.00	0.00	0.00		35,506.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	50,630,204.00	23,105,704.00	6,327,118.00	0.00	80,063,026.00
7310	Transfers of Indirect Costs	19,986.00	0.00	479,641.00		499,627.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	19,986.00	0.00	479,641.00	0.00	499,627.00
	TOTAL BEFORE OBJECT 8980	50,650,190.00	23,105,704.00	6,806,759.00	0.00	80,562,653.00
8980	Contributions from Unrestricted Revenues to Federal Resources	283,112.00	0.00	14,568.00		297,680.00
	TOTAL COSTS	50,933,302.00	23,105,704.00	6,821,327.00	0.00	80,860,333.00

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries	2,000.00	19,038.00	0.00		21,038.00
2000-2999	Classified Salaries	88,484.00	256.00	0.00		88,740.00
3000-3999	Employee Benefits	44,641.00	5,028.00	0.00		49,669.00
4000-4999	Books and Supplies	73,078.00	12,450.00	0.00		85,528.00
5000-5999	Services and Other Operating Expenditures	4,822,737.00	1,382,928.00	180,332.00		6,385,997.00
6000-6999	Capital Outlay	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	5,030,940.00	1,419,700.00	180,332.00	0.00	6,630,972.00
7310	Transfers of Indirect Costs	3,646.00	0.00	0.00		3,646.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,646.00	0.00	0.00	0.00	3,646.00
	TOTAL BEFORE OBJECT 8980	5,034,586.00	1,419,700.00	180,332.00	0.00	6,634,618.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)					
		283,112.00	0.00	14,568.00		297,680.00
8980	Contributions from Unrestricted Revenues to State Resources	30,011,196.00	12,300,891.00	4,413,711.00		46,725,798.00
	TOTAL COSTS	35,328,894.00	13,720,591.00	4,608,611.00	0.00	53,658,096.00
	UNDUPLICATED PUPIL COUNT	2,780	1,874	379		5,033

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

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

Glendale Unified
Los Angeles County

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL ACTUAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries	15,458,131.05	9,687,131.00	2,229,596.33		27,374,858.38
2000-2999	Classified Salaries	9,528,970.97	5,706,705.52	1,727,048.52		16,962,725.01
3000-3999	Employee Benefits	10,137,913.39	4,497,966.03	1,070,660.26		15,706,539.68
4000-4999	Books and Supplies	292,449.72	122,945.37	33,832.96		449,228.05
5000-5999	Services and Other Operating Expenditures	15,577,542.52	5,606,448.99	1,592,812.17		22,776,803.68
6000-6999	Capital Outlay	14,197.50	0.00	0.00		14,197.50
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	51,009,205.15	25,621,196.91	6,653,950.24	0.00	83,284,352.30
7310	Transfers of Indirect Costs	36,332.69	0.00	265,357.00		301,689.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,471,113.21	2,832,643.14	887,893.76		9,191,650.11
	Total Indirect Costs	36,332.69	0.00	265,357.00	0.00	301,689.69
	TOTAL COSTS	51,045,537.84	25,621,196.91	6,919,307.24	0.00	83,586,041.99
ACTUAL EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries	15,316,336.47	9,634,969.64	2,199,366.02		27,150,672.13
2000-2999	Classified Salaries	6,636,498.33	3,556,108.39	1,170,619.97		11,363,226.69
3000-3999	Employee Benefits	8,621,557.10	3,626,089.22	919,063.91		13,166,710.23
4000-4999	Books and Supplies	280,374.97	118,258.14	33,832.96		432,466.07
5000-5999	Services and Other Operating Expenditures	15,147,376.27	5,385,181.32	1,546,908.17		22,079,465.76
6000-6999	Capital Outlay	14,197.50	0.00	0.00		14,197.50
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	46,016,340.64	22,320,606.71	5,869,791.03	0.00	74,206,738.38
7310	Transfers of Indirect Costs	17,103.45	0.00	265,357.00		282,460.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,471,113.21	2,832,643.14	887,893.76		9,191,650.11
	Total Indirect Costs	17,103.45	0.00	265,357.00	0.00	282,460.45
	TOTAL BEFORE OBJECT 8980	46,033,444.09	22,320,606.71	6,135,148.03	0.00	74,489,198.83
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00	0.00	13,405.62		13,405.62
	TOTAL COSTS	46,033,444.09	22,320,606.71	6,148,553.65	0.00	74,502,604.45

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

Glendale Unified
Los Angeles County

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
ACTUAL EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries	0.00	1,729.14	0.00		1,729.14
2000-2999	Classified Salaries	69,138.73	1,058.26	0.00		70,196.99
3000-3999	Employee Benefits	36,643.20	484.52	0.00		37,127.72
4000-4999	Books and Supplies	21,346.78	9,148.07	0.00		30,494.85
5000-5999	Services and Other Operating Expenditures	4,576,742.80	1,379,492.03	201,519.74		6,157,754.57
6000-6999	Capital Outlay	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	4,703,871.51	1,391,912.02	201,519.74	0.00	6,297,303.27
7310	Transfers of Indirect Costs	3,449.32	0.00	0.00		3,449.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,449.32	0.00	0.00	0.00	3,449.32
	TOTAL BEFORE OBJECTS 8980	4,707,320.83	1,391,912.02	201,519.74	0.00	6,300,752.59
8980	Contributions from Unrestricted Revenues to Federal Resources (From ACTUAL EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	13,405.62		13,405.62
8980	Contributions from Unrestricted Revenues to State Resources	24,477,790.35	11,350,736.84	3,574,151.16		39,402,678.35
	TOTAL COSTS	29,185,111.18	12,742,648.86	3,789,076.52	0.00	45,716,836.56
	UNDUPLICATED PUPIL COUNT	2,780	1,874	379		5,033

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

SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members.

After reviewing all sections of this form, please select which of the following methods your SELPA 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 SELPA 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:	State and Local	Local Only
<u>High School Students Exited from NPS</u>	<u>476,430.85</u>	
<u>Cost Savings from Retirees/Resignations</u>	<u>70,409.00</u>	
Total exempt reductions	<u>546,839.85</u>	<u>0.00</u>

SELPA: Foothill (DJ)

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].

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

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)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

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)	<u>0.00</u>	(f)

SELPA: Foothill (DJ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. FY 2015-16 (SP-I Worksheet)	Actual Expenditures FY 2014-15 (SA-I Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	89,925,184.00		
2. Less: Expenditures paid from federal sources	9,064,851.00		
3. Expenditures paid from state and local sources	80,860,333.00	74,502,604.45	
Less: Exempt reduction(s) from SECTION 1		546,839.85	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	80,860,333.00	73,955,764.60	6,904,568.40
4. Special education unduplicated pupil count	5,033	5,033	
5. Per capita state and local expenditures (A3/A4)	16,066.03	14,694.17	1,371.86

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: Foothill (DJ)

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	53,658,096.00	45,716,836.56	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	53,658,096.00	45,716,836.56	7,941,259.44
b. Per capita local expenditures (B1a/A4)	10,661.25	9,083.42	1,577.83

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.

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