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# BONITA UNIFIED SCHOOL DISTRICT

## 2015-2016 Second Interim Report to the Board

*March 9, 2016*



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**BONITA UNIFIED SCHOOL DISTRICT  
2015-2016 SECOND INTERIM REPORT  
GENERAL FUND – UNRESTRICTED AND RESTRICTED**

Twice annually school districts are required to prepare interim financial reports and submit them to their Governing Boards for approval. The Second Interim Report covers the period beginning July 1, 2015 through January 31, 2016. After approving the financial reports, the Governing Board must file a certification of financial solvency with the Los Angeles County Office of Education (LACOE). LACOE then submits these reports to the State of California.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the needs of the school district. The General Fund Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development, assessments, human resource services, computer technology, accounting, payroll, purchasing, maintenance of facilities, transportation and other support services.

**CASH FLOW**

The District receives cash apportionments according to the “5-5-9” schedule (5% paid in July, 5% paid in August, and 9% paid in each of the following 10 months). A midyear Tax Revenue Anticipation Note (TRAN) for 2015-2016 will not be needed as the District is receiving funds within the fiscal year. Additionally, based on 2016-2017 cash flow projections, no TRAN will be needed for next year. The District will continue to monitor cash flow throughout the year to ensure that adequate cash is available to meet the needs of the District.

**ASSUMPTIONS**

The interim report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below. These assumptions reflect the guidance of the Department of Finance, School Services of California and the Los Angeles County Office of Education regarding statutory COLA's, deficit percentages, categorical COLA's, and lottery revenue per ADA.

	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
Total Enrollment	10,268	10,278	10,288
Average Daily Attendance	9,935	9,945	9,955
Unduplicated Pupil Count Average	3,858	3,858	3,858
Unduplicated %	37.77%	37.66%	37.54%
GAP % Funding	51.97%	49.08%	45.34%
State Categorical COLA for Special Education	1.02%	0.47%	2.13%
Lottery Revenue per ADA – Unrestricted	\$128 Per ADA	\$128 Per ADA	\$128 Per ADA
Lottery Revenue per ADA - Restricted	\$34 Per ADA	\$34 Per ADA	\$34 Per ADA
Mandated Block Grant	\$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time money at \$530 Per ADA	\$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time money at \$214 Per ADA	\$28 Per K-8 ADA \$56 Per 9-12 ADA
Step/Column and Range/Step Increases	\$712,324	\$888,210	\$515,672
STRS	10.73%	12.58%	14.43%
PERS	11.847%	13.05%	16.6%
Consumer Price Index	2.1%	2.5%	2.9 %
Retiree Payments	\$846,664	\$189,013	\$124,794

The District's CALPADS October 2015 enrollment count shows an increase of 108 students. ADA levels are being held steady for 2016-2017 and 2017-2018 respectively. Depending on the results of the P-2 attendance report in April and continuing enrollment strength, the 2015-2016 ADA estimate may be revised, as well as those for the two succeeding years.

The table below lists in summary format the pertinent changes in student enrollment and P-2 ADA from 2006-2007 onwards.

	CBEDS / CSIS/ CALPADS	Change	P-2 ADA	P-2 ADA Change
2006-2007	10,053		9,810.34	
2007-2008	9,912	-141	9,653.71	-156.63
2008-2009	9,808	-104	9,625.63	-28.08
2009-2010	9,848	+40	9,593.23	-32.4
2010-2011	9,841	-7	9,548.64	-44.59
2011-2012	9,800	-41	9,535.43	-13.21
2012-2013	9,794	-6	9,527.5	-7.93
2013-2014	9,969	+175	9,649.05	+121.55
2014-2015	10,160	+191	9,831.32	+182.27
2015-2016	10,268	+108	9,935 est.	+103.68
TOTALS		+215		+124.66

From 2006-2007 to 2015-2016, the District has experienced an enrollment increase of 215 students and an ADA increase of 124.66.

### GENERAL FUND LONG-TERM COMMITMENTS

The long-term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. Following is a summary of said commitments:

- Long-term debt payable for the Certificate of Participation (COPS) and other capital leases.
- Retiree benefits for former employees of the District.

#### Long-term Debt

Repayment of the Measure C and Measure AB Bond interest and principal is not made from General Fund sources, so it is not included in the Debt Repayment information. General Fund debt repayment for 2015-2016 and the following two years are summarized in the table below:

Category	Funding Source	2015-2016	2016-2017	2017-2018
Certificate of Participation (COPs) Final Payment May 2020	Capital Facilities Fund, Special Reserve Fund, and/or General Fund	\$847,606	\$846,337	\$846,035

## RETIREE BENEFITS

The District provides a \$2,000 annual stipend to certificated employees with ten or more years of continuous full-time service with the District, who are age fifty-five by the end of the fiscal year that they retire from the District, and are receiving benefits through the STRS retirement system. The stipend will be available for up to a maximum of ten consecutive years or until Medicare eligible, whichever comes first. Part-time retirees shall receive a pro rata allocation based on service credit to the District.

Full time classified employees who are least 50 years of age with ten years of continuous service in the District shall be provided an annual maximum retirement incentive allocation of \$2,200 for ten years or until they are eligible for full social security benefits based on the retirement age of the bargaining unit member's birth date using the social security calculator, whichever comes first. Part-time bargaining unit members will be provided a pro-rata District contribution based upon the average percentage of full time from the preceding three years.

In 2007-2008, certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

In 2008-2009 and 2009-2010, a restructured retirement incentive was offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive.

Certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009, five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010, twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010, classified employees were eligible for a one-time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they would receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010, thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff members decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff members opted to retire which resulted in a retirement incentive obligation of \$434,935. No retirement incentive was offered in 2012-2013.

In 2013-2014 and 2014-15, certificated employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retired or 25% of their contracted base salary if 20 or more retired. Additionally, they will receive the normal \$2,000 per year. Fifteen and twenty, respectively, took this incentive. In 2013-2014, classified employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 17 employees retired or 25% of their contracted base salary if 18 or more retired. Additionally, they will receive the normal \$2,200 per year. Ten staff members took this incentive. In 2014-2015, classified employees are eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retire or 25% of their contracted base salary if 20 or more retire. Additionally, they will receive the normal \$2,200 per year. Sixteen staff members took this incentive.

The estimated District obligation for 2015-2016 for all retirees is \$846,664. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method. No incentive will be offered in the 2015-2016 year.

## LOCAL CONTROL FUNDING FORMULA

Under LCFF, the district will plan for program needs based on input from a variety of district stakeholders including community members, administrators, certificated and classified staff, bargaining associations, parents, and students. This information is used to develop the District's Local Control Accountability Plan (LCAP). The District budgets LCFF funds in support of the LCAP.

The LCFF consists of two calculations. One is done for the base grant entitlement where the grade span per-pupil grants are increased annually for a Cost of Living adjustment (COLA). Another calculation is done for the Supplemental and Concentration grants. Supplemental and Concentration grant increases are calculated based on the percentage of total enrollment accounted for by English learners, free and reduced price meal (FRPM) program eligible students, and foster youth. The Bonita Unified School District does not qualify for the Concentration grant as our eligible student count does not exceed 55% of the District's enrollment.

The following factors are used in the Bonita Unified School District LCFF calculations:

	2015-2016	2016-2017	2017-2018
COLA	1.02%	0.47%	2.13%
Base Grant Rate (Based on ADA):			
K-3	\$7,083	\$7,116	\$7,268
4-6	\$7,189	\$7,223	\$7,377
7-8	\$7,403	\$7,438	\$7,596
9-12	\$8,578	\$8,618	\$8,802
Augmentation Grant Rate (Based on ADA):			
K-3 CSR (10.4% of Base Grant Rate)	\$737	\$740	\$756
9-12 (2.6% of Base Grant Rate)	\$223	\$224	\$229

LCFF ENTITLEMENT TARGET AMOUNT BY 2020-2021			
	2015-2016	2016-2017	2017-2018
Base Grant:			
K-3	\$20,027,019	\$20,119,099	\$20,549,396
4-6	15,233,419	15,305,465	15,631,789
7-8	11,844,652	11,900,651	12,153,448
9-12	<u>29,070,404</u>	<u>29,288,990</u>	<u>30,000,009</u>
Total Base Grant Revenue	<u>\$76,175,494</u>	<u>\$76,614,205</u>	<u>\$78,334,642</u>
Augmentation Grant:			
K-3	\$2,082,702	\$2,092,405	\$2,137,100
9-12	<u>755,833</u>	<u>761,520</u>	<u>779,987</u>
Total Augmentation Grant Revenue	<u>\$2,838,535</u>	<u>\$2,853,925</u>	<u>\$2,917,087</u>
Supplemental Grant	<u>\$5,969,191</u>	<u>\$5,985,540</u>	<u>\$6,100,380</u>
Transportation & TIIG Funding	<u>\$1,395,593</u>	<u>\$1,395,593</u>	<u>\$1,395,593</u>
<b>Total LCFF Entitlement Target</b>	<b><u>\$86,378,813</u></b>	<b><u>\$86,849,263</u></b>	<b><u>\$88,747,702</u></b>

<b>LCFF CURRENT YEAR ENTITLEMENT AMOUNT</b>			
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
GAP Funding %	51.97%	49.08%	45.34%
Hold Harmless Funding	\$70,104,165	\$78,630,452	\$82,736,511
GAP Funding (Difference Between Target and Hold Harmless Funding X GAP Funding %)	<u>8,457,935</u>	<u>4,033,792</u>	<u>2,725,474</u>
<b>Current Year LCFF Revenue</b>	<b><u>\$78,562,100</u></b>	<b><u>\$82,664,244</u></b>	<b><u>\$85,461,985</u></b>

<b>ANALYSIS OF FUNDING</b>						
	<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>	
Funding for All Students	\$72,855,777	92.7%	\$76,135,925	92.1%	\$78,494,932	91.9%
Additional Funding for Unduplicated Pupils	\$ 4,310,730	5.5%	\$5,132,726	6.2%	\$5,571,461	6.5%
Transportation & TIIG	\$1,395,593	1.8%	\$1,395,593	1.7%	\$1,395,593	1.6%
Current Year LCFF Revenue	\$78,562,100	100.0%	\$82,664,244	100.0%	\$85,461,985	100.0%

## **2015-2016 REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

### Unrestricted General Fund Status

As summarized in the table below, for the 2015-2016 fiscal year, the projected General Fund unrestricted revenues exceed the unrestricted expenditures by approximately \$1.3 million. The increase in revenues is from additional donations. The expenditures increased by \$1 million for textbooks, \$500,000 for technology purchases, and \$128,000 for expenditures related to donation contributions.

General Fund	First Interim Report	Second Interim Report	Change
Unrestricted Revenues	\$79,515,568	\$79,883,969	\$368,401
Unrestricted Expenditures	\$76,967,884	\$78,596,181	\$1,628,297
Excess of Revenues over Expenditures	\$2,547,684	\$1,287,788	(\$1,259,896)

Bargaining unit negotiations for 2015-2016 with the Bonita USD Chapter of the California School Employees' Association and the Bonita Unified Teachers' Association have been concluded for salary and benefits but further negotiations may take place regarding other contract language. Further information will be provided in the preliminary budget report. Step and column and range and step increases are included in the 2016-2017 and 2017-2018 projections.

The projections for the 2015-2016 fiscal year are based on the assumption that all budgeted expenditure allocations will be fully spent during the year.

Unrestricted General Fund Ending Balance

The table below sets forth details of the classification of the unrestricted fund balance.

Non-spendable:	\$90,000
Revolving Cash - 0.08%	\$28,850
Stores Inventory - 0.02%	
Assigned:	
Reserve for Textbook Adoptions - 1.0%	\$1,000,000
Reserve for One-time Money – 0.2%	\$200,000
Reserve for Technology – 0.5%	\$500,000
Reserve for District Facilities – 0.6%	\$600,000
Unassigned:	
Reserve for Economic Uncertainties - 3.0%	\$3,022,104
Unassigned – 6.0%	<u>\$5,996,719</u>
2015-2016 Unrestricted General Fund Ending Balance 11.4%	<u>\$11,437,672</u>

Restricted General Fund Status

As summarized in the table below, for the 2015-2016 fiscal year the projected General Fund Restricted expenditures exceed the restricted revenue by \$538,000. The majority of the revenue decrease is due to receiving less from the SELPA for special education students. The decrease in expenditures is due to reducing the amount of indirect costs for the SELPA and reducing expenditures for the “Educator Effectiveness Grant” as it will be budgeted in the 2016-2017 and 2017-2018 fiscal years.

General Fund	First Interim Report	2nd Interim Report	Change
Restricted Revenues	\$21,635,641	\$21,602,374	(\$33,267)
Restricted Expenditures	\$22,673,350	\$22,140,602	(\$532,748)
Excess of Revenues over Expenditures	(\$1,037,709)	(\$538,228)	\$499,481

Restricted General Fund Ending Balance

The Restricted General Fund ending balance for 2015-2016 is projected to be \$529,480 which is from the Educator Effectiveness Grant. This grant will be closed at the end of the 2017-2018 school year.

**2016-2017 and 2017-2018 MULTIYEAR PROJECTIONS AND ASSUMPTIONS**

The table on the first page of this presentation presents the major assumptions used in the multiyear projections. Highlighted below are the factors that present the most uncertainty at this time.

- No statutory requirement to fund the LCFF GAP.
- Enrollment and ADA; although it appears that enrollment has stabilized, enrollment declines would have a negative impact on revenues.

## UNRESTRICTED GENERAL FUND

### Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- For Lottery, School Services of California estimates per ADA are used.
- Local income does not include ASB and Booster Club donations. These items of revenue are budgeted as received.
- Other state income, rents and leases, interest income, and other local income are budgeted at the same level in 2016-2017 and 2017-2018 as in 2015-2016.
- Contribution to Special Education is assumed to be \$6.9 million in 2015-2016, \$7.8 million in 2016-2017 and \$8.2 million in 2017-2018.

### Expenditures:

- Step and column costs are included.
- No across the board cost of living salary adjustment is included.
- Fringe benefits are budgeted at the current year statutory percentages.
- Class size ratios are assumed unchanged.
- Books and supplies and services and other operating expenditures, have been increased by CPI for each year after deducting prior year one-time expenditures. The Special Education excess costs (costs paid to other districts for educating our special education students) have been assumed to remain flat for each year.
- 2015-2016 carryover expenditures have been eliminated from the multiyear expenditure projections.
- It is assumed that Instructional Materials adoptions are postponed to the extent allowed by statute.
- Indirect costs have been budgeted at the 2015-2016 rate.
- No Interfund transfers have been included for 2016-2017 or 2017-2018.

### Fund Balance

- The unassigned General Fund Unrestricted Fund Balance at the end of the 2015-2016 fiscal year is projected to be \$11.4 million. The unassigned fund balance would be 11.4% of the total projected General Fund expenditures for 2015-2016.

<b>Unrestricted General Fund</b>	<b>2016-2017</b>	<b>2017-2018</b>
Revenues	\$79,255,175	\$79,521,268
Expenditures	\$76,352,627	\$78,179,708
Excess of Revenues over Expenditures	\$2,902,548	\$1,341,560
Projected Beginning Fund Balance	\$11,437,672	\$14,340,220
Projected Ending Fund Balance	<b>\$14,340,220</b>	<b>\$15,681,780</b>

<b>Components of Projected Ending Fund Balance:</b>	<b>2016-2017</b>	<b>2017-2018</b>
Revolving Cash	\$90,000	\$90,000
Stores	\$28,850	\$28,850
Reserve for Textbook Adoptions	\$1,000,000	\$1,000,000
Reserve for Technology	\$500,000	\$500,000
Reserve for District Facilities	\$600,000	\$600,000
Reserve for LCFF Changes	\$4,102,144	\$2,797,741
Reserve for Economic Uncertainties	\$2,953,408	\$3,026,249
Unassigned Amount	\$5,065,818	\$7,638,940
Total Projected Ending Fund Balance	<b>\$14,340,220</b>	<b>\$15,681,780</b>



**RESTRICTED GENERAL FUND**

**Revenues:**

- For revenue detail, see the attached Revenue Detail spreadsheet.
- Federal categorical program revenues are held stable for 2016-2017 and 2017-2018.
- State categorical programs are assumed to be receiving COLA in the amounts stated in the assumptions.

**Expenditures:**

- Step and column costs are included.
- Books and supplies and services and other operating expenditures, have been increased by COLA for each year after deducting prior year one-time expenditures. Other outgo, which includes Special Education excess costs (costs paid to other districts or to the County Office of Education for educating our special education students) have been assumed to remain flat for each year.
- Contribution to Special Education is assumed to be \$6.9 million in 2015-2016, \$7.8 million in 2016-2017 and \$8.2 million in 2017-2018.

<b>Restricted General Fund</b>	<b>2016-2017</b>	<b>2017-2018</b>
Revenues	\$21,824,959	\$22,435,125
Expenditures	\$22,094,311	\$22,695,254
Excess of Revenues over Expenditures	(\$269,352)	(\$260,128)
Projected Beginning Fund Balance	\$529,480	\$260,128
Projected Ending Fund Balance	\$260,128	\$0

The assumptions used for the multiyear projections present one possible scenario. Other financial scenarios would result from the use of different assumptions. The projections for the 2016-2017 and 2017-2018 will continue to be revisited throughout the 2015-2016 year. The 2016-2017 preliminary budget report will take into account the assumptions embodied in the Governor’s 2016-2017 May Revise budget proposal.

**State Criteria and Standards**

Education Code sections 33129 and 42130 requires certification of the District’s financial condition. Based on current projections, a positive certification means the district will meet its financial obligations for the current fiscal year and subsequent two fiscal years; a qualified certification means the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years; a negative certification means the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

**Final Recommendation**

Based on current information, the district staff recommends the Board approve a “Positive Certification” for the 2015-2016 Second Interim Report as the District will meet its financial obligations in the current and two subsequent fiscal years.

## BONITA UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND REVENUES & EXPENDITURES

	2015-2016 Second Interim	% of Expenditures	2016-17 Projection	% of Expenditures	2017-2018 Projection	% of Expenditures
<b>GENERAL FUND REVENUES:</b>						
Local Control Funding Formula Revenue Sources	\$ 78,562,100		\$ 82,664,244		\$ 85,461,985	
Federal Revenues	3,348,816		3,338,816		3,338,816	
Other State Revenues	8,563,096		4,817,423		2,692,725	
Other Local Income	11,012,332		10,259,651		10,462,866	
Interfund Transfers In	0		0		0	
Other Sources	0		0		0	
<b>TOTAL REVENUES</b>	<u>101,486,343</u>		<u>101,080,134</u>		<u>101,956,392</u>	
<b>EXPENDITURES:</b>						
Certificated Salaries	47,102,577	46.8%	48,108,672	48.9%	48,506,059	48.1%
Classified Salaries	14,486,272	14.4%	14,658,231	14.9%	14,776,516	14.6%
Employee Benefits	16,452,339	16.3%	17,994,856	18.3%	19,397,587	19.2%
Books and Supplies	7,247,232	7.2%	4,077,632	4.1%	4,180,387	4.1%
Services and Operating Costs	11,782,263	11.7%	11,369,665	11.5%	11,776,529	11.7%
Capital Outlay	1,994,163	2.0%	548,840	0.6%	548,840	0.5%
Other Outgo: Debt Service	1,844,063	1.8%	1,853,924	1.9%	1,853,924	1.8%
Total Other Outgo: Transfers of Indirect Costs	(172,125)	-0.2%	(164,882)	-0.2%	(164,882)	-0.2%
<b>TOTAL EXPENDITURES</b>	<u>100,736,783</u>	<u>100.0%</u>	<u>98,446,938</u>	<u>100.0%</u>	<u>100,874,961</u>	<u>100.0%</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	749,560		2,633,196		1,081,432	
<b>BEGINNING FUND BALANCE</b>	<u>11,217,593</u>		<u>11,967,153</u>		<u>14,600,348</u>	
<b>ENDING FUND BALANCE</b>	<u>\$ 11,967,153</u>		<u>\$ 14,600,348</u>		<u>\$ 15,681,780</u>	
<b>COMPONENTS OF ENDING BALANCE:</b>						
<b>Non-Spendable:</b>						
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000	
Stores	28,850		28,850		28,850	
<b>Total Non-Spendable</b>	<u>118,850</u>	<u>0.1%</u>	<u>118,850</u>	<u>0.1%</u>	<u>118,850</u>	<u>0.1%</u>
<b>Restricted</b>	529,480	0.5%	260,128	0.3%	0	0.0%
<b>Committed</b>						
<b>Assigned</b>						
Reserve for Text Book Adoptions	1,000,000	1.0%	1,000,000	1.0%	1,000,000	1.0%
1x Money	200,000	0.2%				
Reserve for Technology	500,000	0.5%	500,000	0.5%	500,000	0.5%
Reserve for District Facilities	600,000	0.6%	600,000	0.6%	600,000	0.6%
Local Control Funding Formula Reserve	-	0.0%	4,102,144	4.2%	2,797,741	2.8%
<b>Unassigned/Unappropriated:</b>						
Reserve for Economic Uncertainties	3,022,104	3.0%	2,953,408	3.0%	3,026,249	3.0%
<b>Unassigned/Unappropriated Amounts</b>	<u>5,996,719</u>	<u>6.0%</u>	<u>5,065,818</u>	<u>5.1%</u>	<u>7,638,940</u>	<u>7.6%</u>
<b>TOTAL ENDING BALANCE</b>	<u>\$ 11,967,153</u>	<u>11.9%</u>	<u>\$ 14,600,348</u>	<u>14.8%</u>	<u>\$ 15,681,780</u>	<u>15.5%</u>

## BONITA UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2015-2016 Second Interim	% of Expenditures	2016-17 Projection	% of Expenditures	2017-2018 Projection	% of Expenditures
<b>GENERAL FUND REVENUES:</b>						
Local Control Funding Formula Revenue Sources	\$ 78,562,100		\$ 82,664,244		\$ 85,461,985	
Federal Revenues	90,140		80,140		80,140	
Other State Revenues	6,856,771		3,782,289		1,642,289	
Other Local Income	1,280,693		498,551		498,551	
Interfund Transfers In	0		0		0	
Other Sources	0		0		0	
Contributions to Restricted Programs	(6,905,735)		(7,770,049)		(8,161,697)	
<b>TOTAL REVENUES</b>	<b>79,883,969</b>		<b>79,255,175</b>		<b>79,521,268</b>	
<b>EXPENDITURES:</b>						
Certificated Salaries	38,903,694	49.5%	39,625,789	51.9%	39,899,310	51.0%
Classified Salaries	11,312,574	14.4%	11,229,941	14.7%	11,305,500	14.5%
Employee Benefits	13,256,401	16.9%	14,431,739	18.9%	15,519,680	19.9%
Books and Supplies	5,977,923	7.6%	3,625,826	4.7%	3,717,197	4.8%
Services and Operating Costs	7,267,377	9.2%	7,068,992	9.3%	7,367,681	9.4%
Capital Outlay	1,782,632	2.3%	548,840	0.7%	548,840	0.7%
Other Outgo: Debt Service	1,150,063	1.5%	1,129,924	1.5%	1,129,924	1.4%
Total Other Outgo: Transfers of Indirect Costs	(1,054,484)	-1.3%	(1,308,424)	-1.7%	(1,308,424)	-1.7%
<b>TOTAL EXPENDITURES</b>	<b>78,596,181</b>	<b>100.0%</b>	<b>76,352,627</b>	<b>100.0%</b>	<b>78,179,708</b>	<b>100.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,287,788</b>		<b>2,902,548</b>		<b>1,341,560</b>	
<b>BEGINNING FUND BALANCE</b>	<b>10,149,884</b>		<b>11,437,672</b>		<b>14,340,220</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 11,437,672</b>		<b>\$ 14,340,220</b>		<b>\$ 15,681,780</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>						
<b>Non-Spendable:</b>						
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000	
Stores	28,850		28,850		28,850	
Total Non-Spendable	118,850		118,850		118,850	
<b>Restricted</b>						
<b>Committed</b>						
<b>Assigned</b>						
Reserve for Text Book Adoptions	1,000,000		1,000,000		1,000,000	
1x Money	\$ 200,000		\$ -		\$ -	
Reserve for Technology	500,000		500,000		500,000	
Reserve for District Facilities	600,000		600,000		600,000	
Local Control Funding Formula Reserve	-		4,102,144		2,797,741	
<b>Unassigned/Unappropriated:</b>						
Reserve for Economic Uncertainties	3,022,104		2,953,408		3,026,249	
Unassigned/Unappropriated Amounts	5,996,719		5,065,818		7,638,940	
<b>TOTAL ENDING BALANCE</b>	<b>\$ 11,437,672</b>		<b>\$ 14,340,220</b>		<b>\$ 15,681,780</b>	

**BONITA UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND REVENUES & EXPENDITURES**

	2015-2016 Second Interim	% of Expenditures	2016-17 Projection	% of Expenditures	2017-2018 Projection	% of Expenditures
<b>GENERAL FUND REVENUES:</b>						
Federal Revenues	\$ 3,258,676		\$ 3,258,676		\$ 3,258,676	
Other State Revenues	1,706,325		1,035,134		1,050,436	
Other Local Income	9,731,639		9,761,100		9,964,315	
Contributions from Unrestricted Programs	6,905,735		7,770,049		8,161,697	
Interfund Transfers In						
Other Sources						
<b>TOTAL REVENUES</b>	<u>21,602,374</u>		<u>21,824,959</u>		<u>22,435,124</u>	
<b>EXPENDITURES:</b>						
Certificated Salaries	8,198,883	37.0%	8,482,882	38.4%	8,606,749	37.9%
Classified Salaries	3,173,697	14.3%	3,428,291	15.5%	3,471,016	15.3%
Employee Benefits	3,195,938	14.4%	3,563,117	16.1%	3,877,907	17.1%
Books and Supplies	1,269,309	5.7%	451,805	2.0%	463,190	2.0%
Services and Operating Costs	4,514,886	20.4%	4,300,673	19.5%	4,408,848	19.4%
Capital Outlay	211,531	1.0%	-	0.0%	-	0.0%
Other Outgo: Debt Service	694,000	3.1%	724,000	3.3%	724,000	3.2%
Total Other Outgo: Transfers of Indirect Costs	882,359	4.0%	1,143,542	5.2%	1,143,542	5.0%
<b>TOTAL EXPENDITURES</b>	<u>22,140,602</u>	<u>100.0%</u>	<u>22,094,311</u>	<u>100.0%</u>	<u>22,695,253</u>	<u>100.0%</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(538,228)		(269,352)		(260,128)	
<b>BEGINNING FUND BALANCE</b>	<u>1,067,708</u>		<u>529,480</u>		<u>260,128</u>	
<b>ENDING FUND BALANCE</b>	<u>\$ 529,480</u>		<u>\$ 260,128</u>		<u>\$ 0</u>	
<b>COMPONENTS OF ENDING BALANCE:</b>						
Restricted	\$ 529,480		\$ 260,128		\$ 0	
<b>TOTAL ENDING BALANCE</b>	<u>\$ 529,480</u>		<u>\$ 260,128</u>		<u>\$ 0</u>	

**2015-2016 Second Interim Revenue Matrix**

DESCRIPTION	RESOURCE	OBJECT	2015-2016 Second Interim	2016-17 Projection	2017-2018 Projection
COLA			1.02%	0.47%	2.13%
GAP %			51.97%	49.08%	45.34%
<b>UNRESTRICTED GENERAL FUND</b>					
<i>LOCAL CONTROL FUNDING FORMULA REVENUE SOURCES:</i>					
State Apportionment	00000	8011	50,468,481	54,570,625	70,372,222
Educational Protection Account (EPA)	14000	8012	13,003,856	13,003,856	-
State Apportionment - Prior Yr. Adj.	00000	8019	-	-	-
Homeowner's Exemptions	00000	8021	68,107	68,107	68,107
Other Subventions/In-Lieu Taxes	00000	8029	60,823	60,823	60,823
Secured Roll Taxes	00000	8041	12,870,424	13,193,027	13,193,027
Unsecured Roll Taxes	00000	8042	345,763	345,763	345,763
Prior Years' Taxes	00000	8043	311,307	(0)	(0)
Supplemental Taxes	00000	8044	226,753	226,753	226,753
E.R.A.F. Taxes	00000	8045	495,760	495,760	495,760
S.E.R.A.F. Taxes	00000	8046	-	-	-
Community Redevelopment Funds	00000	8047	647,241	647,241	647,241
Penalties and Interest	00000	8048	11,296	0	0
Tax Increase from RDA Trust Fund	00000	8082	-	-	-
Community Redevelopment Funds	00000	8084	52,289	52,289	52,289
	00000	8085	-	-	-
<b>TOTAL LCFF REVENUE SOURCES</b>			<b>78,562,100</b>	<b>82,664,244</b>	<b>85,461,985</b>
<i>FEDERAL REVENUE:</i>					
Forest Reserve/ Flood Control/ Other	00000	8260/8270	10,000	-	-
Other Federal/ Medi-Cal Admin. Activities	00005	8290	80,140	80,140	80,140
<b>TOTAL FEDERAL REVENUE</b>			<b>90,140</b>	<b>80,140</b>	<b>80,140</b>
<i>OTHER STATE REVENUE:</i>					
Special Ed. Mandate Settlement	00000	8590	-	-	-
Mandated Costs Reimbursements	00000	8550	5,585,482	2,511,000	371,000
Unrestricted Lottery	11000	8560	1,271,289	1,271,289	1,271,289
<b>TOTAL OTHER STATE REVENUE</b>			<b>6,856,771</b>	<b>3,782,289</b>	<b>1,642,289</b>
<i>LOCAL REVENUE:</i>					
Sale of Equipment	00000	863X	-	-	-
Rents and Leases	00000/00923	8650	179,000	179,000	179,000
Interest - County Investment	00000	8660	70,000	70,000	70,000
Interest - TRANS	00000	8660	-	-	-
Other Local Income	00000	8625	-	-	-
Home to School Transportation Fees	00000/07230	8675	80,000	80,000	80,000
Field Trips	00000/07230	8699	100,000	100,000	100,000
Communicatively Handicapped (CH) Tra	00000/07240	8677	-	-	-
Communicatively Handicapped (CH) Tra	00000/07240	8699	-	-	-
CEC	00023	8699	207,273	-	-
	09010,				
	09020,				
	09030,				
Other Local Income - Donations/Other	09040	8699	574,869	-	-
Interagency	09020	8677	69,551	69,551	69,551
Other Local Income - BTSA	07392/00923/	8677/8699	-	-	-
<b>TOTAL LOCAL REVENUE</b>			<b>1,280,693</b>	<b>498,551</b>	<b>498,551</b>
<i>OTHER FINANCING SOURCES:</i>					
Interfund Transfers In	00000	891x	-	-	-
Other Sources - Capital Leases	00000	8972	-	-	-
Contributions to Restricted Programs	0xxxx	8980	(6,905,735)	(7,770,049)	(8,107,531)
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>(6,905,735)</b>	<b>(7,770,049)</b>	<b>(8,107,531)</b>
12					
<b>TOTAL UNRESTRICTED GENERAL FUND REVENUE</b>			<b>79,883,969</b>	<b>79,255,175</b>	<b>79,575,434</b>

DESCRIPTION	RESOURCE	OBJECT	2015-2016 Second Interim	2016-17 Projection	2017-2018 Projection
<b>RESTRICTED GENERAL FUND</b>					
<i>FEDERAL REVENUE:</i>					
NCLB -Title I, Part A- Basic Grants	30100	8290	924,831	924,831	924,831
IDEA Local Assistance Part B	33100	8181	1,499,193	1,499,193	1,499,193
IDEA Federal Preschool Grant, Part B	33150	8182	39,999	39,999	39,999
IDEA Preschool, Local Entitlement	33200	8182	56,028	56,028	56,028
Special Ed - Mental Health	33270	8182	250,734	250,734	250,734
IDEA Preschool, Staff Development	33450	8182	371	371	371
IDEA:SIP-SPED	33860	8182	56,325	56,325	56,325
Carl Perkins (Vocational Education)	35500	8290	45,532	45,532	45,532
Title II, Part A. Teacher Quality	40350	8290	218,585	218,585	218,585
Title II, Part A. Admin. Training	40360	8290	-	-	-
T3ImmigEd-OthFed	42010	8290	11,215	11,215	11,215
Title III, Limited English Proficiency	42030	8290	64,542	64,542	64,542
Child Nutrition Assistance Equipment Gr	53140	8290	-	-	-
Workforce Investment Act	56100	8290	-	-	-
Medi-Cal Billing Option	56400	8290	91,320	91,320	91,320
<b>TOTAL FEDERAL REVENUE</b>			<b>3,258,676</b>	<b>3,258,676</b>	<b>3,258,676</b>
<i>STATE REVENUE:</i>					
Restricted Lottery	63000	8560	316,700	316,700	316,700
School Breakfast Program SBP	53800	8520	756	-	-
Special Education Apportionment	65000	8311	-	-	-
Calif Clean Energy Jobs Act	62300	8590	-	-	-
Educators Effectiveness Grant	62640	8590	673,796	-	-
Special Ed - Mental Health	65120	8590	583,670	586,413	598,904
Special Ed - State Preschool Grants	65130	8590	-	-	-
Workability	65200	8590	131,403	132,021	134,833
IDEA- Personnel Development	65350	8590	-	-	-
Common Core	74050	8590	-	-	-
<b>TOTAL STATE REVENUE</b>			<b>1,706,325</b>	<b>1,035,134</b>	<b>1,050,436</b>
<i>LOCAL REVENUE:</i>					
Excess Costs Reimbursements - Billing t	65000	8677	25,000	25,000	25,000
SPED-Other Fees	65000	8689	22,000	22,000	22,000
SPED - Severe	65000	8699	173,483	173,483	173,483
SELPA Reimbursement - Staff	65000	8699	-	-	-
Special Ed. Transfers of Apportionment	65000	8791/8792	9,495,986	9,540,617	9,743,832
Special Ed. ~ Gross Up	65000	8792	-	-	-
K-12 Education Technology - Microsoft	90105	8699	15,170	-	-
Tri-City Mental Health Wellness	90114	8699	-	-	-
Program Specialist - SELPA	90200	8699	-	-	-
SELPA 8% REGIONALIZED SERVICES	90201	50513	-	-	-
Other Local	90999	8699	-	-	-
Tri-City Mental Health Wellness - Carryo	90114	8699	-	-	-
<b>TOTAL LOCAL REVENUE</b>			<b>9,731,639</b>	<b>9,761,100</b>	<b>9,964,315</b>
<i>OTHER FINANCING SOURCES:</i>					
Interfund Transfers In	00000	891x	-	-	-
Contributions to Restricted Programs			6,905,735	7,770,049	8,107,531
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>6,905,735</b>	<b>7,770,049</b>	<b>8,107,531</b>
<b>TOTAL RESTRICTED GENERAL FUND REVENUE</b>			<b>21,602,374</b>	<b>21,824,959</b>	<b>22,380,958</b>
<b>TOTAL GENERAL FUND REVENUE</b>			<b>101,486,343</b>	<b>101,080,134</b>	<b>101,956,392</b>

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 09, 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: Ann Sparks

Telephone: 909.971.8320 ext 5200

Title: Asst. Superintendent Business Services

E-mail: sparks@bonita.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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



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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	77,957,610.00	78,562,100.00	43,619,919.60	78,562,100.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,140.00	90,140.00	56,446.01	90,140.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,277,081.00	6,856,771.00	5,308,659.49	6,856,771.00	0.00	0.0%
4) Other Local Revenue		8600-8799	593,918.00	1,280,693.33	789,929.28	1,280,693.33	0.00	0.0%
5) TOTAL, REVENUES			85,908,749.00	86,789,704.33	49,774,954.38	86,789,704.33		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,143,718.00	38,903,693.63	21,605,783.53	38,903,693.63	0.00	0.0%
2) Classified Salaries		2000-2999	10,845,062.00	11,312,574.46	6,293,634.03	11,312,574.46	0.00	0.0%
3) Employee Benefits		3000-3999	13,964,073.00	13,256,401.06	6,904,602.07	13,256,401.06	0.00	0.0%
4) Books and Supplies		4000-4999	3,625,826.00	5,977,923.49	1,548,890.87	5,977,923.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,068,992.00	7,267,376.70	3,464,394.27	7,267,376.70	0.00	0.0%
6) Capital Outlay		6000-6999	548,840.00	1,782,632.29	908,547.14	1,782,632.29	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,129,924.00	1,150,063.20	88,396.35	1,150,063.20	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,308,424.00)	(1,054,483.79)	0.00	(1,054,483.79)	0.00	0.0%
9) TOTAL, EXPENDITURES			74,018,011.00	78,596,181.04	40,814,248.26	78,596,181.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			11,890,738.00	8,193,523.29	8,960,706.12	8,193,523.29		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,323,415.00)	(6,905,735.35)	0.00	(6,905,735.35)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,323,415.00)	(6,905,735.35)	0.00	(6,905,735.35)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,567,323.00	1,287,787.94	8,960,706.12	1,287,787.94		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,398,691.89	10,149,884.40		10,149,884.40	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)			8,398,691.89	10,149,884.40		10,149,884.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,398,691.89	10,149,884.40		10,149,884.40		
2) Ending Balance, June 30 (E + F1e)			12,966,014.89	11,437,672.34		11,437,672.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	90,000.00	90,000.00		90,000.00		
Stores		9712	60,000.00	28,850.00		28,850.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,633,947.00	2,300,000.00		2,300,000.00		
Textbooks	0000	9780	1,000,000.00					
Technology	0000	9780	500,000.00					
Facilities	0000	9780	500,000.00					
Mandated Costs	0000	9780	5,633,947.00					
Textbooks	0000	9780		1,000,000.00				
Technology	0000	9780		500,000.00				
Facilities	0000	9780		600,000.00				
One-time Money	0000	9780		200,000.00				
Reserve for Textbook Adoption	0000	9780				1,000,000.00		
Reserve for Technology	0000	9780				500,000.00		
Reserve for District Facilities	0000	9780				600,000.00		
One-time Money	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,850,743.00	3,022,104.00		3,022,104.00		
Unassigned/Unappropriated Amount		9790	2,331,324.89	5,996,718.34		5,996,718.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	54,156,583.00	50,468,481.00	29,679,686.97	50,468,481.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	11,596,506.00	13,003,856.00	6,501,928.00	13,003,856.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	68,107.00	68,107.00	34,929.84	68,107.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	56,882.00	60,823.15	60,823.15	60,823.15	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,345,150.00	12,870,423.99	5,845,243.90	12,870,423.99	0.00	0.0%
Unsecured Roll Taxes		8042	345,763.00	345,763.00	277,486.54	345,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	311,306.83	309,496.93	311,306.83	0.00	0.0%
Supplemental Taxes		8044	226,753.00	226,753.00	197,922.29	226,753.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	496,049.00	495,760.02	192,338.69	495,760.02	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	665,817.00	699,529.53	508,777.81	699,529.53	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	11,296.48	11,285.48	11,296.48	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>77,957,610.00</b>	<b>78,562,100.00</b>	<b>43,619,919.60</b>	<b>78,562,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>77,957,610.00</b>	<b>78,562,100.00</b>	<b>43,619,919.60</b>	<b>78,562,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB, Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	80,140.00	80,140.00	56,446.01	80,140.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>80,140.00</b>	<b>90,140.00</b>	<b>56,446.01</b>	<b>90,140.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,005,792.00	5,585,482.00	4,810,376.00	5,585,482.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,271,289.00	1,271,289.00	472,766.09	1,271,289.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	25,517.40	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,277,081.00</b>	<b>6,856,771.00</b>	<b>5,308,659.49</b>	<b>6,856,771.00</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	70,468.51	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	125,000.00	179,000.00	135,886.78	179,000.00	0.00	0.0%
Interest		8660	105,000.00	70,000.00	29,774.95	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	80,000.00	79,054.67	80,000.00	0.00	0.0%
Interagency Services		8677	60,431.00	69,551.00	55,687.17	69,551.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	303,487.00	882,142.33	419,057.20	882,142.33	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			593,918.00	1,280,693.33	789,929.28	1,280,693.33	0.00	0.0%
<b>TOTAL, REVENUES</b>			85,908,749.00	86,789,704.33	49,774,954.38	86,789,704.33	0.00	0.0%

2015-16 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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)
Certificated Teachers' Salaries		1100	32,562,681.00	32,674,778.28	18,166,291.90	32,674,778.28	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,699,405.00	1,759,209.80	979,353.31	1,759,209.80	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,880,102.00	3,833,654.00	2,222,010.32	3,833,654.00	0.00	0.0%
Other Certificated Salaries		1900	1,530.00	636,051.55	238,128.00	636,051.55	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>38,143,718.00</b>	<b>38,903,693.63</b>	<b>21,605,783.53</b>	<b>38,903,693.63</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	564,125.00	766,826.02	423,780.45	766,826.02	0.00	0.0%
Classified Support Salaries		2200	3,941,601.00	3,958,239.93	2,300,977.43	3,958,239.93	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,248,784.00	1,254,590.00	777,122.67	1,254,590.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,236,007.00	4,225,600.11	2,352,681.35	4,225,600.11	0.00	0.0%
Other Classified Salaries		2900	854,545.00	1,107,318.40	439,072.13	1,107,318.40	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,845,062.00</b>	<b>11,312,574.46</b>	<b>6,293,634.03</b>	<b>11,312,574.46</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,083,591.00	4,115,405.88	2,285,825.59	4,115,405.88	0.00	0.0%
PERS		3201-3202	1,253,574.00	1,258,783.89	656,208.65	1,258,783.89	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,379,906.00	1,426,493.73	761,999.49	1,426,493.73	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,928,992.00	4,708,074.44	2,321,418.70	4,708,074.44	0.00	0.0%
Unemployment Insurance		3501-3502	24,693.00	24,996.25	13,409.51	24,996.25	0.00	0.0%
Workers' Compensation		3601-3602	1,641,362.00	1,660,704.49	926,059.09	1,660,704.49	0.00	0.0%
OPEB, Allocated		3701-3702	624,985.00	13,850.00	(82,158.03)	13,850.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,970.00	48,092.38	21,839.07	48,092.38	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,964,073.00</b>	<b>13,256,401.06</b>	<b>6,904,602.07</b>	<b>13,256,401.06</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	699,067.00	1,884,191.21	304,014.84	1,884,191.21	0.00	0.0%
Books and Other Reference Materials		4200	3,125.00	12,424.79	4,875.24	12,424.79	0.00	0.0%
Materials and Supplies		4300	2,688,814.00	3,472,720.94	941,397.19	3,472,720.94	0.00	0.0%
Noncapitalized Equipment		4400	234,820.00	608,586.55	298,603.60	608,586.55	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,625,826.00</b>	<b>5,977,923.49</b>	<b>1,548,890.87</b>	<b>5,977,923.49</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	140,916.00	167,892.88	80,531.61	167,892.88	0.00	0.0%
Dues and Memberships		5300	35,249.00	37,321.40	32,902.31	37,321.40	0.00	0.0%
Insurance		5400-5450	725,000.00	725,000.00	616,622.00	725,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,677,565.00	2,697,727.55	1,281,415.68	2,697,727.55	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	883,322.00	973,524.36	317,302.35	973,524.36	0.00	0.0%
Transfers of Direct Costs		5710	(8,000.00)	(8,432.00)	(1,352.11)	(8,432.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,840.00)	(13,864.27)	(10,400.62)	(13,864.27)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,102,539.00	2,184,649.99	924,970.39	2,184,649.99	0.00	0.0%
Communications		5900	526,241.00	503,556.79	222,402.66	503,556.79	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,068,992.00</b>	<b>7,267,376.70</b>	<b>3,464,394.27</b>	<b>7,267,376.70</b>	<b>0.00</b>	<b>0.0%</b>



2015-16 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	319,836.28	286,683.97	319,836.28	0.00	0.0%
Land Improvements		6170	0.00	61,388.60	21,863.57	61,388.60	0.00	0.0%
Buildings and Improvements of Buildings		6200	405,000.00	514,342.77	467,854.57	514,342.77	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	83,840.00	800,614.64	123,088.55	800,614.64	0.00	0.0%
Equipment Replacement		6500	60,000.00	66,450.00	9,056.48	66,450.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>548,840.00</b>	<b>1,782,632.29</b>	<b>908,547.14</b>	<b>1,782,632.29</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	(8,907.40)	0.00	0.00	0.0%
Payments to County Offices		7142	155,000.00	155,000.00	39,368.00	155,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	657,285.00	655,375.97	9,883.47	655,375.97	0.00	0.0%
Other Debt Service - Principal		7439	295,639.00	317,687.23	48,052.28	317,687.23	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,129,924.00</b>	<b>1,150,063.20</b>	<b>88,396.35</b>	<b>1,150,063.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,143,542.00)	(882,358.79)	0.00	(882,358.79)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(164,882.00)	(172,125.00)	0.00	(172,125.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,308,424.00)</b>	<b>(1,054,483.79)</b>	<b>0.00</b>	<b>(1,054,483.79)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>74,018,011.00</b>	<b>78,596,181.04</b>	<b>40,814,248.26</b>	<b>78,596,181.04</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,323,415.00)	(6,905,735.35)	0.00	(6,905,735.35)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,323,415.00)	(6,905,735.35)	0.00	(6,905,735.35)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(7,323,415.00)	(6,905,735.35)	0.00	(6,905,735.35)	0.00	0.0%

2015-16 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,906,123.00	3,258,675.57	615,232.17	3,258,675.57	0.00	0.0%
3) Other State Revenue		8300-8599	1,022,468.00	1,706,324.50	862,993.84	1,706,324.50	0.00	0.0%
4) Other Local Revenue		8600-8799	9,754,736.00	9,731,638.92	4,165,451.99	9,731,638.92	0.00	0.0%
5) TOTAL, REVENUES			13,683,327.00	14,696,638.99	5,643,678.00	14,696,638.99		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,033,378.00	8,198,883.32	4,617,527.18	8,198,883.32	0.00	0.0%
2) Classified Salaries		2000-2999	3,229,632.00	3,173,697.39	1,654,338.80	3,173,697.39	0.00	0.0%
3) Employee Benefits		3000-3999	3,230,962.00	3,195,937.65	1,638,642.14	3,195,937.65	0.00	0.0%
4) Books and Supplies		4000-4999	451,805.00	1,269,308.59	224,522.27	1,269,308.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,193,423.00	4,514,886.11	1,490,032.67	4,514,886.11	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	211,530.54	189,207.61	211,530.54	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	724,000.00	694,000.00	(5,868.55)	694,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,143,542.00	882,358.79	0.00	882,358.79	0.00	0.0%
9) TOTAL, EXPENDITURES			21,006,742.00	22,140,602.39	9,808,402.12	22,140,602.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(7,323,415.00)	(7,443,963.40)	(4,164,724.12)	(7,443,963.40)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,323,415.00	6,905,735.35	0.00	6,905,735.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,323,415.00	6,905,735.35	0.00	6,905,735.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(538,228.05)	(4,164,724.12)	(538,228.05)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,067,708.05		1,067,708.05	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	1,067,708.05		1,067,708.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,067,708.05		1,067,708.05		
2) Ending Balance, June 30 (E + F1e)								
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	529,480.00		529,480.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,499,193.00	1,499,193.00	0.00	1,499,193.00	0.00	0.0%
Special Education Discretionary Grants		8182	308,160.00	403,457.45	33,115.45	403,457.45	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	680,508.00	924,830.95	316,455.95	924,830.95	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	220,887.00	218,585.00	99,761.00	218,585.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	8,380.00	11,215.42	1,230.42	11,215.42	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	52,143.00	64,541.75	46,814.75	64,541.75	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	45,532.00	45,532.00	0.00	45,532.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	91,320.00	91,320.00	117,854.60	91,320.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,906,123.00</b>	<b>3,258,675.57</b>	<b>615,232.17</b>	<b>3,258,675.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	755.50	755.50	755.50	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	316,700.00	316,700.00	31,366.34	316,700.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	705,768.00	1,388,869.00	830,872.00	1,388,869.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,022,468.00</b>	<b>1,706,324.50</b>	<b>862,993.84</b>	<b>1,706,324.50</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	22,000.00	10,140.00	22,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	173,483.00	188,652.85	(100.00)	188,652.85	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	9,556,253.00	9,495,986.07	4,155,411.99	9,495,986.07	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,754,736.00</b>	<b>9,731,638.92</b>	<b>4,165,451.99</b>	<b>9,731,638.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,683,327.00</b>	<b>14,696,638.99</b>	<b>5,643,678.00</b>	<b>14,696,638.99</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,651,048.00	5,782,835.12	3,249,540.27	5,782,835.12	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,813,076.00	1,751,023.00	1,003,971.57	1,751,023.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	344,707.00	347,792.20	196,169.73	347,792.20	0.00	0.0%
Other Certificated Salaries		1900	224,547.00	317,233.00	167,845.61	317,233.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,033,378.00	8,198,883.32	4,617,527.18	8,198,883.32	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,898,286.00	2,821,185.13	1,460,719.15	2,821,185.13	0.00	0.0%
Classified Support Salaries		2200	15,611.00	13,405.89	3,618.17	13,405.89	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	268,018.00	290,094.73	164,006.64	290,094.73	0.00	0.0%
Other Classified Salaries		2900	47,717.00	49,011.64	25,994.84	49,011.64	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,229,632.00	3,173,697.39	1,654,338.80	3,173,697.39	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	862,008.00	883,392.01	495,778.56	883,392.01	0.00	0.0%
PERS		3201-3202	360,953.00	342,077.02	171,785.29	342,077.02	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	356,788.00	352,271.25	177,272.63	352,271.25	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,261,429.00	1,214,743.81	573,438.11	1,214,743.81	0.00	0.0%
Unemployment Insurance		3501-3502	5,660.00	5,747.56	3,021.24	5,747.56	0.00	0.0%
Workers' Compensation		3601-3602	377,365.00	382,474.40	210,410.26	382,474.40	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,759.00	15,231.60	6,936.05	15,231.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,230,962.00	3,195,937.65	1,638,642.14	3,195,937.65	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	18,401.00	317,695.09	3,221.05	317,695.09	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	279,404.00	827,358.19	139,565.58	827,358.19	0.00	0.0%
Noncapitalized Equipment		4400	154,000.00	124,255.31	81,735.64	124,255.31	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			451,805.00	1,269,308.59	224,522.27	1,269,308.59	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,839,253.00	3,120,484.43	993,946.81	3,120,484.43	0.00	0.0%
Travel and Conferences		5200	52,948.00	88,957.79	13,472.87	88,957.79	0.00	0.0%
Dues and Memberships		5300	1,400.00	1,400.00	(300.00)	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	12,435.45	1,249.52	12,435.45	0.00	0.0%
Transfers of Direct Costs		5710	8,000.00	8,432.00	1,352.11	8,432.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,267,322.00	1,265,176.44	473,631.53	1,265,176.44	0.00	0.0%
Communications		5900	18,000.00	18,000.00	6,679.83	18,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,193,423.00	4,514,886.11	1,490,032.67	4,514,886.11	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	210,997.04	189,207.61	210,997.04	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	533.50	0.00	533.50	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	211,530.54	189,207.61	211,530.54	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	724,000.00	694,000.00	(5,868.55)	694,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			724,000.00	694,000.00	(5,868.55)	694,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,143,542.00	882,358.79	0.00	882,358.79	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,143,542.00	882,358.79	0.00	882,358.79	0.00	0.0%
TOTAL, EXPENDITURES			21,006,742.00	22,140,602.39	9,808,402.12	22,140,602.39	0.00	0.0%

2015-16 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,323,415.00	6,905,735.35	0.00	6,905,735.35	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,323,415.00	6,905,735.35	0.00	6,905,735.35	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			7,323,415.00	6,905,735.35	0.00	6,905,735.35	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	77,957,610.00	78,562,100.00	43,619,919.60	78,562,100.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,986,263.00	3,348,815.57	671,678.18	3,348,815.57	0.00	0.0%
3) Other State Revenue		8300-8599	8,299,549.00	8,563,095.50	6,171,653.33	8,563,095.50	0.00	0.0%
4) Other Local Revenue		8600-8799	10,348,654.00	11,012,332.25	4,955,381.27	11,012,332.25	0.00	0.0%
5) TOTAL, REVENUES			99,592,076.00	101,486,343.32	55,418,632.38	101,486,343.32		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	46,177,096.00	47,102,576.95	26,223,310.71	47,102,576.95	0.00	0.0%
2) Classified Salaries		2000-2999	14,074,694.00	14,486,271.85	7,947,972.83	14,486,271.85	0.00	0.0%
3) Employee Benefits		3000-3999	17,195,035.00	16,452,338.71	8,543,244.21	16,452,338.71	0.00	0.0%
4) Books and Supplies		4000-4999	4,077,631.00	7,247,232.08	1,773,413.14	7,247,232.08	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,262,415.00	11,782,262.81	4,954,426.94	11,782,262.81	0.00	0.0%
6) Capital Outlay		6000-6999	548,840.00	1,994,162.83	1,097,754.75	1,994,162.83	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,853,924.00	1,844,063.20	82,527.80	1,844,063.20	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(164,882.00)	(172,125.00)	0.00	(172,125.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			95,024,753.00	100,736,783.43	50,622,650.38	100,736,783.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,567,323.00	749,559.89	4,795,982.00	749,559.89		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,567,323.00	749,559.89	4,795,982.00	749,559.89		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,398,691.89	11,217,592.45		11,217,592.45	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)			8,398,691.89	11,217,592.45		11,217,592.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,398,691.89	11,217,592.45		11,217,592.45		
2) Ending Balance, June 30 (E + F1e)			12,966,014.89	11,967,152.34		11,967,152.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	90,000.00	90,000.00		90,000.00		
Stores		9712	60,000.00	28,850.00		28,850.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	529,480.00		529,480.00		
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	7,633,947.00	2,300,000.00		2,300,000.00		
Textbooks	0000	9780	1,000,000.00					
Technology	0000	9780	500,000.00					
Facilities	0000	9780	500,000.00					
Mandated Costs	0000	9780	5,633,947.00					
Textbooks	0000	9780		1,000,000.00				
Technology	0000	9780		500,000.00				
Facilities	0000	9780		600,000.00				
One-time Money	0000	9780		200,000.00				
Reserve for Textbook Adoption	0000	9780				1,000,000.00		
Reserve for Technology	0000	9780				500,000.00		
Reserve for District Facilities	0000	9780				600,000.00		
One-time Money	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,850,743.00	3,022,104.00		3,022,104.00		
Unassigned/Unappropriated Amount		9790	2,331,324.89	5,996,718.34		5,996,718.34		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	54,156,583.00	50,468,481.00	29,679,686.97	50,468,481.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	11,596,506.00	13,003,856.00	6,501,928.00	13,003,856.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	68,107.00	68,107.00	34,929.84	68,107.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	56,882.00	60,823.15	60,823.15	60,823.15	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,345,150.00	12,870,423.99	5,845,243.90	12,870,423.99	0.00	0.0%
Unsecured Roll Taxes		8042	345,763.00	345,763.00	277,486.54	345,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	311,306.83	309,496.93	311,306.83	0.00	0.0%
Supplemental Taxes		8044	226,753.00	226,753.00	197,922.29	226,753.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	496,049.00	495,760.02	192,338.69	495,760.02	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	665,817.00	699,529.53	508,777.81	699,529.53	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	11,296.48	11,285.48	11,296.48	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>77,957,610.00</b>	<b>78,562,100.00</b>	<b>43,619,919.60</b>	<b>78,562,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>77,957,610.00</b>	<b>78,562,100.00</b>	<b>43,619,919.60</b>	<b>78,562,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,499,193.00	1,499,193.00	0.00	1,499,193.00	0.00	0.0%
Special Education Discretionary Grants		8182	308,160.00	403,457.45	33,115.45	403,457.45	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	680,508.00	924,830.95	316,455.95	924,830.95	0.00	0.0%
NCLB Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	220,887.00	218,585.00	99,761.00	218,585.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	70,468.51	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	125,000.00	179,000.00	135,886.78	179,000.00	0.00	0.0%
Interest								
		8660	105,000.00	70,000.00	29,774.95	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	80,000.00	79,054.67	80,000.00	0.00	0.0%
Interagency Services								
		8677	85,431.00	94,551.00	55,687.17	94,551.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	22,000.00	10,140.00	22,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	476,970.00	1,070,795.18	418,957.20	1,070,795.18	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	9,556,253.00	9,495,986.07	4,155,411.99	9,495,986.07	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,348,654.00</b>	<b>11,012,332.25</b>	<b>4,955,381.27</b>	<b>11,012,332.25</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>99,592,076.00</b>	<b>101,486,343.32</b>	<b>55,418,632.38</b>	<b>101,486,343.32</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	38,213,729.00	38,457,613.40	21,415,832.17	38,457,613.40	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,512,481.00	3,510,232.80	1,983,324.88	3,510,232.80	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,224,809.00	4,181,446.20	2,418,180.05	4,181,446.20	0.00	0.0%
Other Certificated Salaries		1900	226,077.00	953,284.55	405,973.61	953,284.55	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,177,096.00	47,102,576.95	26,223,310.71	47,102,576.95	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,462,411.00	3,588,011.15	1,884,499.60	3,588,011.15	0.00	0.0%
Classified Support Salaries		2200	3,957,212.00	3,971,645.82	2,304,595.60	3,971,645.82	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,248,784.00	1,254,590.00	777,122.67	1,254,590.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,504,025.00	4,515,694.84	2,516,687.99	4,515,694.84	0.00	0.0%
Other Classified Salaries		2900	902,262.00	1,156,330.04	465,066.97	1,156,330.04	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,074,694.00	14,486,271.85	7,947,972.83	14,486,271.85	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,945,599.00	4,998,797.89	2,781,504.15	4,998,797.89	0.00	0.0%
PERS		3201-3202	1,614,527.00	1,600,860.91	827,993.94	1,600,860.91	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,736,694.00	1,778,764.98	939,272.12	1,778,764.98	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,190,421.00	5,922,818.25	2,894,856.81	5,922,818.25	0.00	0.0%
Unemployment Insurance		3501-3502	30,353.00	30,743.81	16,430.75	30,743.81	0.00	0.0%
Workers' Compensation		3601-3602	2,018,727.00	2,043,178.89	1,136,469.35	2,043,178.89	0.00	0.0%
OPEB, Allocated		3701-3702	624,985.00	13,850.00	(82,158.03)	13,850.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,729.00	63,323.98	28,775.12	63,323.98	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,195,035.00	16,452,338.71	8,543,244.21	16,452,338.71	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	717,468.00	2,201,886.30	307,235.89	2,201,886.30	0.00	0.0%
Books and Other Reference Materials		4200	3,125.00	12,424.79	4,875.24	12,424.79	0.00	0.0%
Materials and Supplies		4300	2,968,218.00	4,300,079.13	1,080,962.77	4,300,079.13	0.00	0.0%
Noncapitalized Equipment		4400	388,820.00	732,841.86	380,339.24	732,841.86	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,077,631.00	7,247,232.08	1,773,413.14	7,247,232.08	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,839,253.00	3,120,484.43	993,946.81	3,120,484.43	0.00	0.0%
Travel and Conferences		5200	193,864.00	256,850.67	94,004.48	256,850.67	0.00	0.0%
Dues and Memberships		5300	36,649.00	38,721.40	32,602.31	38,721.40	0.00	0.0%
Insurance		5400-5450	725,000.00	725,000.00	616,622.00	725,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,677,565.00	2,697,727.55	1,281,415.68	2,697,727.55	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	889,822.00	985,959.81	318,551.87	985,959.81	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,840.00)	(13,864.27)	(10,400.62)	(13,864.27)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,369,861.00	3,449,826.43	1,398,601.92	3,449,826.43	0.00	0.0%
Communications		5900	544,241.00	521,556.79	229,082.49	521,556.79	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,262,415.00	11,782,262.81	4,954,426.94	11,782,262.81	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	319,836.28	286,683.97	319,836.28	0.00	0.0%
Land Improvements		6170	0.00	61,388.60	21,863.57	61,388.60	0.00	0.0%
Buildings and Improvements of Buildings		6200	405,000.00	725,339.81	657,062.18	725,339.81	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	83,840.00	801,148.14	123,088.55	801,148.14	0.00	0.0%
Equipment Replacement		6500	60,000.00	86,450.00	9,056.48	86,450.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>548,840.00</b>	<b>1,994,162.83</b>	<b>1,097,754.75</b>	<b>1,994,162.83</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	724,000.00	694,000.00	(14,775.95)	694,000.00	0.00	0.0%
Payments to County Offices		7142	155,000.00	155,000.00	39,368.00	155,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	657,285.00	655,375.97	9,883.47	655,375.97	0.00	0.0%
Other Debt Service - Principal		7439	295,639.00	317,687.23	48,052.28	317,687.23	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,853,924.00</b>	<b>1,844,063.20</b>	<b>82,527.80</b>	<b>1,844,063.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(164,882.00)	(172,125.00)	0.00	(172,125.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(164,882.00)</b>	<b>(172,125.00)</b>	<b>0.00</b>	<b>(172,125.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>95,024,753.00</b>	<b>100,736,783.43</b>	<b>50,622,650.38</b>	<b>100,736,783.43</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
6264	Educator Effectiveness	529,480.00
Total, Restricted Balance		<u>529,480.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,385,176.00	2,527,000.00	1,246,945.68	2,527,000.00	0.00	0.0%
5) TOTAL REVENUES			2,385,176.00	2,527,000.00	1,246,945.68	2,527,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	121,703.00	121,984.00	71,011.34	121,984.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,425,804.00	1,449,924.27	847,404.52	1,449,924.27	0.00	0.0%
3) Employee Benefits		3000-3999	577,608.00	543,335.96	287,847.69	543,335.96	0.00	0.0%
4) Books and Supplies		4000-4999	114,330.00	194,200.55	41,492.82	194,200.55	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	83,390.00	77,280.22	55,869.08	77,280.22	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	139,882.00	147,125.00	0.00	147,125.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,462,717.00	2,533,850.00	1,303,625.45	2,533,850.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,541.00)	(6,850.00)	(56,679.77)	(6,850.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(77,541.00)	(6,850.00)	(56,679.77)	(6,850.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	313,945.73	451,339.76		451,339.76	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)			313,945.73	451,339.76		451,339.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			313,945.73	451,339.76		451,339.76		
2) Ending Balance, June 30 (E + F1e)			236,404.73	444,489.78		444,489.78		
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	236,404.73	444,489.78		444,489.78		
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  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,884.01	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,381,176.00	2,523,000.00	1,245,061.67	2,523,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,385,176.00</b>	<b>2,527,000.00</b>	<b>1,246,945.68</b>	<b>2,527,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>2,385,176.00</b>	<b>2,527,000.00</b>	<b>1,246,945.68</b>	<b>2,527,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	250.00	250.00	0.00	250.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	121,453.00	121,734.00	71,011.34	121,734.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			121,703.00	121,984.00	71,011.34	121,984.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	143,750.00	145,041.12	84,209.29	145,041.12	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	115,751.00	114,570.14	67,839.71	114,570.14	0.00	0.0%
Other Classified Salaries		2900	1,166,293.00	1,190,313.01	695,355.52	1,190,313.01	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			1,425,804.00	1,449,924.27	847,404.52	1,449,924.27	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,060.00	13,090.00	7,619.52	13,090.00	0.00	0.0%
PERS		3201-3202	159,093.00	159,345.98	85,801.48	159,345.98	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	108,820.00	112,026.10	62,120.35	112,026.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	236,924.00	197,826.00	97,131.52	197,826.00	0.00	0.0%
Unemployment Insurance		3501-3502	781.00	793.87	447.80	793.87	0.00	0.0%
Workers' Compensation		3601-3602	51,851.00	52,655.01	30,766.84	52,655.01	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,079.00	7,599.00	3,960.18	7,599.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			577,608.00	543,335.96	287,847.69	543,335.96	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	114,330.00	188,280.55	40,992.29	188,280.55	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,920.00	500.53	5,920.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			114,330.00	194,200.55	41,492.82	194,200.55	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	58.43	2,000.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.00	200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.00	500.00	0.00	0.0%
Rentals - Leases, Repairs, and Noncapitalized Improvements		5600	45,200.00	33,980.00	32,283.85	33,980.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,240.00	11,240.00	8,347.65	11,240.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,750.00	27,860.22	14,652.82	27,860.22	0.00	0.0%
Communications		5900	1,500.00	1,500.00	526.33	1,500.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			83,390.00	77,280.22	55,869.08	77,280.22	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	139,882.00	147,125.00	0.00	147,125.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			139,882.00	147,125.00	0.00	147,125.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			2,462,717.00	2,533,850.00	1,303,625.45	2,533,850.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,340,000.00	1,340,000.00	506,588.93	1,340,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	102,000.00	102,000.00	39,566.75	102,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	840,100.00	840,100.00	365,679.07	840,100.00	0.00	0.0%
5) TOTAL REVENUES			2,282,100.00	2,282,100.00	911,834.75	2,282,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,002,594.00	1,019,644.16	557,153.42	1,019,644.16	0.00	0.0%
3) Employee Benefits		3000-3999	304,719.00	304,993.31	153,948.84	304,993.31	0.00	0.0%
4) Books and Supplies		4000-4999	891,470.00	876,328.64	552,083.20	876,328.64	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,717.00	66,461.63	43,292.12	66,461.63	0.00	0.0%
6) Capital Outlay		6000-6999	8,600.00	11,737.26	7,521.00	11,737.26	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,282,100.00	2,304,165.00	1,313,998.58	2,304,165.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(22,065.00)	(402,163.83)	(22,065.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		





2015-16 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	811,425.00	810,422.30	437,069.35	810,422.30	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,849.00	103,848.00	60,578.00	103,848.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,820.00	103,873.86	58,966.07	103,873.86	0.00	0.0%
Other Classified Salaries		2900	1,500.00	1,500.00	540.00	1,500.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>1,002,594.00</b>	<b>1,019,644.16</b>	<b>557,153.42</b>	<b>1,019,644.16</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	83,582.00	83,421.00	44,480.39	83,421.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	69,367.00	70,796.69	36,695.12	70,796.69	0.00	0.0%
Health and Welfare Benefits		3401-3402	117,658.00	116,250.93	53,838.81	116,250.93	0.00	0.0%
Unemployment Insurance		3501-3502	513.00	520.54	269.86	520.54	0.00	0.0%
Workers' Compensation		3601-3602	33,599.00	34,004.15	18,664.66	34,004.15	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>304,719.00</b>	<b>304,993.31</b>	<b>153,948.84</b>	<b>304,993.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	31,100.00	35,416.67	21,368.26	35,416.67	0.00	0.0%
Noncapitalized Equipment		4400	33,500.00	29,673.81	27,698.71	29,673.81	0.00	0.0%
Food		4700	826,870.00	811,238.16	503,016.23	811,238.16	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>891,470.00</b>	<b>876,328.64</b>	<b>552,083.20</b>	<b>876,328.64</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,250.00	6,250.00	4,829.91	6,250.00	0.00	0.0%
Dues and Memberships		5300	300.00	1,433.46	521.46	1,433.46	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,000.00	38,476.90	28,003.36	38,476.90	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,600.00	2,624.27	2,052.97	2,624.27	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,567.00	17,677.00	7,884.42	17,677.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>49,717.00</b>	<b>66,461.63</b>	<b>43,292.12</b>	<b>66,461.63</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,600.00	11,737.26	7,521.00	11,737.26	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>8,600.00</b>	<b>11,737.26</b>	<b>7,521.00</b>	<b>11,737.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,282,100.00</b>	<b>2,304,165.00</b>	<b>1,313,998.58</b>	<b>2,304,165.00</b>		

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

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	194,151.68
Total, Restricted Balance		<u>194,151.68</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	128,060.40	200,000.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>128,060.40</b>	<b>200,000.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,789.00	58,368.00	39,183.87	58,368.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,213.00	16,921.00	9,612.47	16,921.00	0.00	0.0%
4) Books and Supplies		4000-4999	204,000.00	204,000.00	0.00	204,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,000.00	373,450.00	63,536.40	373,450.00	0.00	0.0%
6) Capital Outlay		6000-6999	22,816,335.00	23,564,244.04	528,088.91	23,564,244.04	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%
<b>9) TOTAL EXPENDITURES</b>			<b>23,194,337.00</b>	<b>24,216,983.04</b>	<b>640,421.65</b>	<b>24,216,983.04</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(22,994,337.00)</b>	<b>(24,016,983.04)</b>	<b>(512,361.25)</b>	<b>(24,016,983.04)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,994,337.00)	(24,016,983.04)	(512,361.25)	(24,016,983.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,416,410.84	36,374,586.08		36,374,586.08	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)			32,416,410.84	36,374,586.08		36,374,586.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,416,410.84	36,374,586.08		36,374,586.08		
2) Ending Balance June 30 (E + F1e)			9,422,073.84	12,357,603.04		12,357,603.04		
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) Legally Restricted Balance		9740	9,221,541.57	12,157,070.77		12,157,070.77		
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	200,532.27	200,532.27		200,532.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	128,060.40	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			200,000.00	200,000.00	128,060.40	200,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			200,000.00	200,000.00	128,060.40	200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,789.00	58,368.00	39,183.87	58,368.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>58,789.00</b>	<b>58,368.00</b>	<b>39,183.87</b>	<b>58,368.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,965.00	6,915.00	3,738.71	6,915.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,498.00	4,466.00	2,896.22	4,466.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,750.00	3,554.00	1,645.70	3,554.00	0.00	0.0%
Unemployment Insurance		3501-3502	30.00	30.00	19.13	30.00	0.00	0.0%
Workers' Compensation		3601-3602	1,970.00	1,956.00	1,312.71	1,956.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>17,213.00</b>	<b>16,921.00</b>	<b>9,612.47</b>	<b>16,921.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Noncapitalized Equipment		4400	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>204,000.00</b>	<b>204,000.00</b>	<b>0.00</b>	<b>204,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,900.00	0.00	2,900.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,000.00	320,550.00	63,536.40	320,550.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>98,000.00</b>	<b>373,450.00</b>	<b>63,536.40</b>	<b>373,450.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Land Improvements		6170	25,600.00	228,700.00	0.00	228,700.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,548,535.00	23,085,274.04	528,088.91	23,085,274.04	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	192,000.00	200,270.00	0.00	200,270.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			22,816,335.00	23,564,244.04	528,088.91	23,564,244.04	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			23,194,337.00	24,216,983.04	640,421.65	24,216,983.04		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	12,157,070.77
Total, Restricted Balance		<u>12,157,070.77</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,500.00	350,500.00	164,737.90	350,500.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>350,500.00</b>	<b>350,500.00</b>	<b>164,737.90</b>	<b>350,500.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	13,900.64	4,776.00	13,900.64	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	19,174.12	6,383.00	19,174.12	0.00	0.0%
6) Capital Outlay		6000-6999	700,000.00	1,111,426.24	915,759.79	1,111,426.24	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%
<b>9) TOTAL EXPENDITURES</b>			<b>700,000.00</b>	<b>1,144,501.00</b>	<b>926,918.79</b>	<b>1,144,501.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(349,500.00)</b>	<b>(794,001.00)</b>	<b>(762,180.89)</b>	<b>(794,001.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(349,500.00)	(794,001.00)	(762,180.89)	(794,001.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,369,556.81	2,595,202.28		2,595,202.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,369,556.81	2,595,202.28		2,595,202.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,369,556.81	2,595,202.28		2,595,202.28		
2) Ending Balance, June 30 (E + F1e)			1,020,056.81	1,801,201.28		1,801,201.28		
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	1,020,056.81	1,801,201.28		1,801,201.28		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	4,842.16	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	350,000.00	350,000.00	159,895.74	350,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>350,500.00</b>	<b>350,500.00</b>	<b>164,737.90</b>	<b>350,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>350,500.00</b>	<b>350,500.00</b>	<b>164,737.90</b>	<b>350,500.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	323.88	0.00	323.88	0.00	0.0%
Noncapitalized Equipment		4400	0.00	13,576.76	4,776.00	13,576.76	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	13,900.64	4,776.00	13,900.64	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	12,574.12	3,443.00	12,574.12	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	6,600.00	2,940.00	6,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	19,174.12	6,383.00	19,174.12	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	700,000.00	1,111,426.24	915,759.79	1,111,426.24	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>700,000.00</b>	<b>1,111,426.24</b>	<b>915,759.79</b>	<b>1,111,426.24</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>700,000.00</b>	<b>1,144,501.00</b>	<b>926,918.79</b>	<b>1,144,501.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250.00	1,250.00	1,788.96	1,250.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>1,250.00</b>	<b>1,250.00</b>	<b>1,788.96</b>	<b>1,250.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	83,360.59	71,168.43	83,360.59	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%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>83,360.59</b>	<b>71,168.43</b>	<b>83,360.59</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>1,250.00</b>	<b>(82,110.59)</b>	<b>(69,379.47)</b>	<b>(82,110.59)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,250.00	(82,110.59)	(69,379.47)	(82,110.59)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	30,816.60	532,693.56		532,693.56	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)			30,816.60	532,693.56		532,693.56		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,816.60	532,693.56		532,693.56		
2) Ending Balance, June 30 (E + F1e)			32,066.60	450,582.97		450,582.97		
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	32,066.60	450,582.97		450,582.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	1,788.96	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>1,250.00</b>	<b>1,250.00</b>	<b>1,788.96</b>	<b>1,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,250.00</b>	<b>1,250.00</b>	<b>1,788.96</b>	<b>1,250.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	58,440.05	48,766.58	58,440.05	0.00	0.0%
Noncapitalized Equipment		4400	0.00	24,920.54	22,401.85	24,920.54	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>83,360.59</b>	<b>71,168.43</b>	<b>83,360.59</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>83,360.59</b>	<b>71,168.43</b>	<b>83,360.59</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	809,000.00	809,000.00	434,687.04	809,000.00	0.00	0.0%
5) TOTAL REVENUES			809,000.00	809,000.00	434,687.04	809,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,699.00	42,699.00	0.00	42,699.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,709.00	1,800.00	1,672.30	1,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	696,668.00	691,027.00	242,960.02	691,027.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	6,550.00	17,604.84	6,550.00	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			928,547.00	928,547.00	262,237.16	928,547.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,547.00)	(119,547.00)	172,449.88	(119,547.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,547.00)	(119,547.00)	172,449.88	(119,547.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,360,734.58	2,739,876.40		2,739,876.40	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)			2,360,734.58	2,739,876.40		2,739,876.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,360,734.58	2,739,876.40		2,739,876.40		
2) Ending Balance, June 30 (E + F1e)			2,241,187.58	2,620,329.40		2,620,329.40		
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	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	2,241,187.58	2,620,329.40		2,620,329.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
<b>Unassigned/Unappropriated Amount</b>			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	800,000.00	800,000.00	425,129.83	800,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
		8660	9,000.00	9,000.00	9,557.21	9,000.00	0.00	0.0%
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			809,000.00	809,000.00	434,687.04	809,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			809,000.00	809,000.00	434,687.04	809,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,092.00	22,092.00	0.00	22,092.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,266.00	14,266.00	0.00	14,266.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	94.00	94.00	0.00	94.00	0.00	0.0%
Workers' Compensation		3601-3602	6,247.00	6,247.00	0.00	6,247.00	0.00	0.0%
OPEB Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			42,699.00	42,699.00	0.00	42,699.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,709.00	1,800.00	1,672.30	1,800.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			2,709.00	1,800.00	1,672.30	1,800.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	392,000.00	392,000.00	108,735.53	392,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,416.00	45,775.00	10,360.00	45,775.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Consulting Services and Operating Expenditures		5800	253,252.00	253,252.00	123,864.49	253,252.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			696,668.00	691,027.00	242,960.02	691,027.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	2,000.00	2,000.00	2,000.00	0.00	0.0%
Land Improvements		6170	0.00	4,550.00	3,600.00	4,550.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	12,004.84	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>6,550.00</b>	<b>17,604.84</b>	<b>6,550.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>928,547.00</b>	<b>928,547.00</b>	<b>262,237.16</b>	<b>928,547.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,812.67	9,910.00	9,910.00	9,910.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,812.67	9,910.00	9,910.00	9,910.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	25.26	25.26	25.26	25.26	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	25.26	25.26	25.26	25.26	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,837.93	9,935.26	9,935.26	9,935.26	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name)</b>									
<b>A. BEGINNING CASH</b>		12,298,300.00	10,149,657.00	5,689,642.00	8,506,905.00	5,852,663.00	5,337,562.00	13,690,444.00	17,519,066.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,525,509.00	2,615,418.00	7,958,716.00	4,707,752.00	4,707,752.00	7,958,716.00	4,707,752.00	4,542,163.00
Property Taxes	8020-8079	156,034.00	431,006.00	0.00	(15,664.00)	187,830.00	4,291,675.00	2,335,135.00	1,771,745.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	52,289.00	0.00
Federal Revenue	8100-8299	(1,132,125.00)	60,857.00	1,027,083.00	81,204.00	25,642.00	410,738.00	196,278.00	0.00
Other State Revenue	8300-8599	(427,130.00)	3,250.00	337,107.00	448,241.00	370,716.00	2,759,981.00	2,680,489.00	0.00
Other Local Revenue	8600-8799	479,799.00	85,359.00	567,374.00	870,434.00	1,782,598.00	165,467.00	1,004,350.00	673,052.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		2,602,087.00	3,195,890.00	9,890,280.00	6,091,967.00	7,074,538.00	15,585,577.00	10,978,293.00	6,986,960.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,413,092.00	3,753,697.00	3,700,424.00	3,958,864.00	3,842,955.00	3,739,039.00	3,815,241.00	3,775,000.00
Classified Salaries	2000-2999	470,627.00	948,830.00	1,269,356.00	1,326,336.00	1,295,645.00	1,333,480.00	1,303,699.00	1,238,822.00
Employee Benefits	3000-3999	563,916.00	829,633.00	1,434,431.00	1,447,479.00	1,450,679.00	1,464,034.00	1,353,071.00	1,425,142.00
Books and Supplies	4000-4999	272,343.00	278,705.00	353,198.00	240,859.00	286,279.00	131,428.00	210,601.00	281,889.00
Services	5000-5999	475,852.00	1,131,378.00	592,250.00	774,594.00	743,623.00	605,250.00	631,480.00	536,317.00
Capital Outlay	6000-6599	256,002.00	210,551.00	43,772.00	229,819.00	297,406.00	25,219.00	34,986.00	33,448.00
Other Outgo	7000-7499	(111,197.00)	10,433.00	25,479.00	6,442.00		6,524.00	23,216.00	(9,099.00)
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		5,440,635.00	7,163,227.00	7,418,910.00	7,984,393.00	7,938,217.00	7,304,974.00	7,372,294.00	7,281,519.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	3,076,176.00	2,697,935.00	65,343.00	30,774.00	(107,274.00)	119,237.00	(66,509.00)	
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		3,076,176.00	2,697,935.00	65,343.00	30,774.00	(107,274.00)	119,237.00	(66,509.00)	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	4,275,734.00	2,008,030.00	(281,550.00)	792,590.00	(455,852.00)	46,958.00	(289,132.00)	
Due To Other Funds	9610		644,290.00						
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		4,275,734.00	2,008,030.00	644,290.00	792,590.00	(455,852.00)	46,958.00	(289,132.00)	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		(1,199,558.00)	689,905.00	(493,678.00)	(761,816.00)	348,578.00	72,279.00	222,623.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(2,148,643.00)	(4,461,015.00)	2,818,263.00	(2,654,242.00)	(515,101.00)	8,352,892.00	3,828,622.00	(294,559.00)
<b>F. ENDING CASH (A + E)</b>		10,149,657.00	5,688,642.00	8,506,905.00	5,852,663.00	5,337,562.00	13,690,444.00	17,519,066.00	17,224,507.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	17,224,507.00	17,995,630.00	19,645,729.00	20,258,594.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	7,793,127.00	4,542,163.00	4,542,169.00	5,871,106.00	0.00		63,472,337.00	63,472,337.00
Property Taxes	36,745.00	3,063,365.00	2,743,624.00	88,268.00	0.00		15,089,763.00	15,089,763.00
Miscellaneous Funds	0.00	0.00	0.00	(52,289.00)	0.00		0.00	0.00
Federal Revenue	837,204.00	0.00	0.00	(42,019.00)	1,881,953.57		3,348,815.57	3,348,815.57
Other State Revenue	280,677.00	815,359.00	20,429.00	(19,907.00)	1,294,893.50		8,563,095.50	8,563,095.50
Other Local Revenue	1,006,920.00	1,237,998.00	1,061,984.00	2,077,297.25	0.00		11,012,332.25	11,012,332.25
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	9,954,673.00	9,658,585.00	8,369,200.00	7,922,456.25	3,176,837.07	0.00	101,486,343.32	101,486,343.32
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	4,164,157.00	3,775,000.00	3,775,000.00	3,738,264.00	1,651,843.95		47,102,576.95	47,102,576.95
Classified Salaries	1,238,822.00	1,238,822.00	1,238,822.00	1,171,289.00	411,721.85		14,486,271.85	14,486,271.85
Employee Benefits	1,425,142.00	1,425,142.00	1,425,142.00	2,208,527.71	0.00		16,452,338.71	16,452,338.71
Books and Supplies	563,092.00	383,253.00	568,510.00	1,990,115.00	1,686,960.08		7,247,232.08	7,247,232.08
Services	884,999.00	1,175,646.00	684,846.00	2,870,601.00	675,426.81		11,782,262.81	11,782,262.81
Capital Outlay	9,752.00	74,795.00	13,943.00	764,489.83	0.00		1,994,162.83	1,994,162.83
Other Outgo	897,586.00	(64,172.00)	49,072.00	716,024.20	0.00		1,671,938.20	1,671,938.20
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	9,183,550.00	8,008,486.00	7,755,335.00	13,459,290.74	4,425,952.69	0.00	100,736,783.43	100,736,783.43
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury							0.00	
Accounts Receivable							3,076,177.00	
Due From Other Funds				186,059.00			0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	186,059.00	0.00	0.00	3,076,177.00	
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable							4,275,734.00	
Due To Other Funds				1,810,400.00			0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	1,810,400.00	0.00	0.00	4,275,734.00	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	(1,624,341.00)	0.00	0.00	(1,199,557.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	771,123.00	1,650,099.00	612,865.00	(7,161,175.49)	(1,249,115.62)	0.00	(449,997.11)	749,559.89
<b>F. ENDING CASH (A + E)</b>	17,995,630.00	19,645,729.00	20,258,594.00	13,097,418.51				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							11,848,302.89	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name)</b>									
<b>A. BEGINNING CASH</b>									
B. RECEIPTS		13,097,418.51	11,203,200.51	6,592,466.51	9,365,818.51	7,097,117.51	6,832,696.51	13,539,962.51	15,756,353.51
LFFF/Revenue Limit Sources									
Principal Apportionment		2,808,698.00	2,808,698.00	8,306,620.00	5,055,656.00	5,055,656.00	8,306,620.00	5,055,656.00	5,055,656.00
Property Taxes		117,155.00	412,199.00	0.00	(9,905.00)	130,893.00	3,817,878.00	2,152,283.00	1,607,455.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		0.00	0.00	834,704.00	0.00	0.00	834,704.00	0.00	0.00
Other State Revenue		(449,611.00)	0.00	338,691.00	447,485.00	166,658.00	997,994.00	1,458,855.00	0.00
Other Local Revenue		537,937.00	60,571.00	472,719.00	769,826.00	1,652,011.00	101,897.00	835,063.00	658,681.00
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		3,074,179.00	3,281,468.00	9,952,734.00	6,263,062.00	7,005,218.00	14,059,093.00	9,501,667.00	7,321,792.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		4,009,056.00	4,009,057.00	4,009,056.00	4,009,056.00	4,009,056.00	4,009,056.00	4,009,056.00	4,009,056.00
Classified Salaries		570,223.00	1,221,519.00	1,221,519.00	1,221,519.00	1,221,519.00	1,221,519.00	1,221,519.00	1,221,519.00
Employee Benefits		482,346.00	981,996.00	1,608,379.00	1,608,379.00	1,608,379.00	1,608,379.00	1,608,379.00	1,608,379.00
Books and Supplies		128,608.00	161,678.00	212,651.00	149,630.00	180,773.00	83,173.00	132,774.00	186,789.00
Services		359,160.00	853,933.00	457,924.00	622,806.00	587,547.00	503,402.00	508,856.00	407,989.00
Capital Outlay		135,951.00	100,606.00	7,683.00	116,310.00	8,573.00	749.00	16,171.00	23,187.00
Other Outgo		(9,307.00)	52,027.00	21,093.00	15,408.00	14,874.00	80.00	21,929.00	(6,561.00)
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		5,676,037.00	7,380,816.00	7,538,305.00	7,743,108.00	7,630,721.00	7,426,358.00	7,518,684.00	7,450,338.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury									
Accounts Receivable			155,540.00	67,481.00	31,781.00	(110,785.00)	123,139.00	(68,685.00)	
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>		3,176,836.00	155,540.00	67,481.00	31,781.00	(110,785.00)	123,139.00	(68,685.00)	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable			666,926.00	(291,442.00)	820,436.00	(471,867.00)	48,608.00	(302,093.00)	
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>		4,425,952.00	666,926.00	(291,442.00)	820,436.00	(471,867.00)	48,608.00	(302,093.00)	0.00
<b>Nonoperating</b>									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>		(1,249,116.00)	(511,386.00)	358,923.00	(788,655.00)	361,082.00	74,531.00	233,408.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,894,218.00)	(4,610,734.00)	2,773,352.00	(2,268,701.00)	(264,421.00)	6,707,266.00	2,216,391.00	(128,546.00)
<b>F. ENDING CASH (A + E)</b>		11,203,200.51	6,592,466.51	9,365,818.51	7,097,117.51	6,832,696.51	13,539,962.51	15,756,353.51	15,627,807.51
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	15,627,807.51	16,389,855.51	17,797,533.51	18,527,020.00				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	8,306,620.00	5,055,656.00	5,055,656.00	6,703,289.00			67,574,481.00	67,574,481.00
Property Taxes	40,350.00	2,720,170.00	2,467,510.00	1,633,775.00	0.00		15,089,763.00	15,089,763.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	0.00	0.00	0.00	0.00	1,669,408.00		3,338,816.00	3,338,816.00
Other State Revenue	146,603.00	621,723.00	20,525.00	48,049.00	1,020,641.00		4,817,423.00	4,817,423.00
Other Local Revenue	1,015,878.00	1,191,258.00	1,012,449.00	1,023,686.00	867,675.00		10,259,651.00	10,259,651.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	9,509,451.00	9,588,807.00	8,556,140.00	9,408,799.00	3,557,724.00	0.00	101,080,134.00	101,080,134.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	4,009,056.00	4,009,056.00	4,009,061.51	3,686,272.00	322,777.49		48,108,672.00	48,108,672.00
Classified Salaries	1,221,519.00	1,221,519.00	1,221,519.00	1,713,019.00	159,800.00		14,658,232.00	14,658,232.00
Employee Benefits	1,608,379.00	1,608,379.00	1,608,379.00	1,915,913.00	139,190.00		17,994,856.00	17,994,856.00
Books and Supplies	305,109.00	233,401.00	376,473.00	879,508.00	1,047,084.00		4,077,631.00	4,077,631.00
Services	717,561.00	885,240.00	561,021.00	1,992,101.00	2,812,125.00		11,369,665.00	11,369,665.00
Capital Outlay	6,769.00	7,962.00	8,326.00	116,553.00	0.00		548,840.00	548,840.00
Other Outgo	879,010.00	115,572.00	41,874.00	543,043.00	0.00		1,689,042.00	1,689,042.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	8,747,403.00	8,181,129.00	7,826,653.51	10,846,409.00	4,480,976.49	0.00	98,446,938.00	98,446,938.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury							0.00	
Accounts Receivable				192,147.00			3,176,836.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	192,147.00	0.00	0.00	3,176,836.00	
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable				1,876,607.00			4,425,953.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	1,876,607.00	0.00	0.00	4,425,953.00	
<b>Nonoperating</b>								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>							(1,249,117.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>							1,384,079.00	2,633,196.00
<b>F. ENDING CASH (A + E)</b>	16,389,855.51	17,797,533.51	18,527,020.00	15,404,750.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							14,481,497.51	



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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,218,396.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 73,808,941.51

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.72%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,561,755.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,973,989.97
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	72,198.25
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	10,147.59
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	573,935.51
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	330.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,192,357.16
9. Carry-Forward Adjustment (Part IV, Line F)	1,475,927.55
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,668,284.71

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,114,667.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,273,460.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,485,919.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,304,072.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	104,040.74
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	818,358.46
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,459,902.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,447.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,386,725.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,267,427.74
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	91,220,021.83

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	7.88%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	9.50%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,192,357.16</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(33,422.25)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.23%) times Part III, Line B18); zero if negative	<u>1,475,927.55</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (37.71%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,475,927.55</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,475,927.55</u>

Approved indirect cost rate: 6.23%  
Highest rate used in any program: 37.71%

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	870,592.95	54,238.00	6.23%
01	3310	1,411,270.00	87,923.00	6.23%
01	3315	37,653.00	2,346.00	6.23%
01	3320	52,742.00	3,286.00	6.23%
01	3327	48,141.00	2,999.00	6.23%
01	3345	349.25	21.75	6.23%
01	3386	53,022.00	3,303.00	6.23%
01	3550	43,363.00	2,169.00	5.00%
01	4035	205,766.00	12,819.00	6.23%
01	4201	10,557.42	658.00	6.23%
01	4203	63,276.75	1,265.00	2.00%
01	5640	238,212.10	14,841.07	6.23%
01	6264	104,800.00	39,516.00	37.71%
01	6500	12,419,843.39	610,435.97	4.92%
01	6512	733,586.11	38,831.00	5.29%
01	6520	123,696.00	7,707.00	6.23%
13	5310	2,267,427.74	25,000.00	1.10%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE Revenue Limit Sources	8010-8099	78,562,100.00	5.22%	82,664,244.00	3.38%	85,461,985.00
2. Federal Revenues	8100-8299	90,140.00	-11.09%	80,140.00	0.00%	80,140.00
3. Other State Revenues	8300-8599	6,856,771.00	-44.84%	3,782,289.00	-56.58%	1,642,289.00
4. Other Local Revenues	8600-8799	1,280,693.33	-61.07%	498,551.00	0.00%	498,551.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,905,735.35)	12.52%	(7,770,049.00)	5.04%	(8,161,698.00)
6. Total (Sum lines A1 thru A5c)		79,883,968.98	-0.79%	79,255,175.00	0.34%	79,521,267.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				38,903,693.63		39,625,789.00
b. Step & Column Adjustment				538,649.69		273,521.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				183,445.68		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,903,693.63	1.86%	39,625,789.00	0.69%	39,899,310.00
<b>2. Classified Salaries</b>						
a. Base Salaries				11,312,574.46		11,229,941.00
b. Step & Column Adjustment				114,989.21		75,559.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(197,622.67)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,312,574.46	-0.73%	11,229,941.00	0.67%	11,305,500.00
3. Employee Benefits	3000-3999	13,256,401.06	8.87%	14,431,739.00	7.54%	15,519,680.00
4. Books and Supplies	4000-4999	5,977,923.49	-39.35%	3,625,826.00	2.52%	3,717,197.00
5. Services and Other Operating Expenditures	5000-5999	7,267,376.70	-2.73%	7,068,992.00	4.23%	7,367,681.00
6. Capital Outlay	6000-6999	1,782,632.29	-69.21%	548,840.00	0.00%	548,840.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,063.20	-1.75%	1,129,924.00	0.00%	1,129,924.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,054,483.79)	24.08%	(1,308,424.00)	0.00%	(1,308,424.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		78,596,181.04	-2.85%	76,352,627.00	2.39%	78,179,708.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,287,787.94		2,902,548.00		1,341,559.00
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		10,149,884.40		11,437,672.34		14,340,220.34
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		11,437,672.34		14,340,220.34		15,681,779.34
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9710-9719	118,850.00		118,850.00		118,850.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,300,000.00		6,202,144.00		4,897,741.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,022,104.00		2,953,408.00		3,026,249.00
2. Unassigned/Unappropriated	9790	5,996,718.34		5,065,818.34		7,638,939.34
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,437,672.34		14,340,220.34		15,681,779.34

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,022,104.00		2,953,408.00		3,026,249.00
c. Unassigned/Unappropriated	9790	5,996,718.34		5,065,818.34		7,638,939.34
(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)						
		9,018,822.34		8,019,226.34		10,665,188.34
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2016-2017 certificated vacancies being refilled is \$107,616. \$265,355.99 was a reclass from classified stipends: reduction of \$189,526 for hourly and sub costs. In 2016-2017 classified vacancies being refilled is \$67,733.32; \$265,355.99 of classified stipends that were in 2015-2016 were reclassified to certificated stipends in 2016-2017.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A REVENUES AND OTHER FINANCING SOURCES</b>						
1	LCFF Revenue Limit Sources	8010-8099	0.00	0.00%	0.00%	
2	Federal Revenues	8100-8299	3,258,675.57	0.00%	3,258,676.00	0.00%
3	Other State Revenues	8300-8599	1,706,324.50	-39.34%	1,035,134.00	1.48%
4	Other Local Revenues	8600-8799	9,731,638.92	0.30%	9,761,100.00	2.08%
5	Other Financing Sources					
a.	Transfers In	8900-8929	0.00	0.00%		0.00%
b.	Other Sources	8930-8979	0.00	0.00%		0.00%
c.	Contributions	8980-8999	6,905,735.35	12.52%	7,770,049.00	5.04%
6	<b>Total (Sum lines A1 thru A5c)</b>		21,602,374.34	1.03%	21,824,959.00	2.80%
<b>B EXPENDITURES AND OTHER FINANCING USES</b>						
1	Certificated Salaries					
a.	Base Salaries			8,198,883.32		8,482,882.00
b.	Step & Column Adjustment			140,661.46		123,867.00
c.	Cost-of-Living Adjustment					
d.	Other Adjustments			143,337.22		
e.	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,198,883.32	3.46%	8,482,882.00	1.46%
2	Classified Salaries					
a.	Base Salaries			3,173,697.39		3,428,291.00
b.	Step & Column Adjustment			93,909.42		42,725.00
c.	Cost-of-Living Adjustment					
d.	Other Adjustments			160,684.19		
e.	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,173,697.39	8.02%	3,428,291.00	1.25%
3	Employee Benefits	3000-3999	3,195,937.65	11.49%	3,563,117.00	8.83%
4	Books and Supplies	4000-4999	1,269,308.59	-64.41%	451,805.00	2.52%
5	Services and Other Operating Expenditures	5000-5999	4,514,886.11	-4.74%	4,300,674.00	2.52%
6	Capital Outlay	6000-6999	211,530.54	-100.00%		0.00%
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	694,000.00	4.32%	724,000.00	0.00%
8	Other Outgo - Transfers of Indirect Costs	7300-7399	882,358.79	29.60%	1,143,542.00	0.00%
9	Other Financing Uses					
a.	Transfers Out	7600-7629	0.00	0.00%		0.00%
b.	Other Uses	7630-7699	0.00	0.00%		0.00%
10	Other Adjustments (Explain in Section F below)					
11	<b>Total (Sum lines B1 thru B10)</b>		22,140,602.39	-0.21%	22,094,311.00	2.72%
<b>C NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
			(538,228.05)		(269,352.00)	(260,128.00)
<b>D FUND BALANCE</b>						
1	Net Beginning Fund Balance (Form 011, line F1e)		1,067,708.05		529,480.00	260,128.00
2	Ending Fund Balance (Sum lines C and D1)		529,480.00		260,128.00	0.00
3	Components of Ending Fund Balance (Form 011)					
a.	Nonspendable	9710-9719	0.00			
b.	Restricted	9740	529,480.00		260,128.00	
c.	Committed					
1.	Stabilization Arrangements	9750				
2.	Other Commitments	9760				
d.	Assigned	9780				
e.	Unassigned/Unappropriated					
1.	Reserve for Economic Uncertainties	9789				
2.	Unassigned/Unappropriated	9790	0.00	0.00		0.00
f.	Total Components of Ending Fund Balance					
(Line D3f must agree with line D2)						
			529,480.00		260,128.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2016-2017 certificated vacancies were rebudgeted for \$119,469; increase in hourly and sub costs of \$23,867. In 2016-2017 classified vacancies were rebudgeted for \$160,684.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A REVENUES AND OTHER FINANCING SOURCES</b>						
1 LCFF Revenue Limit Sources	8010-8099	78,562,100.00	5.22%	82,664,244.00	3.38%	85,461,985.00
2 Federal Revenues	8100-8299	3,348,815.57	-0.30%	3,338,816.00	0.00%	3,338,816.00
3 Other State Revenues	8300-8599	8,563,095.50	-43.74%	4,817,423.00	-44.10%	2,692,725.00
4 Other Local Revenues	8600-8799	11,012,332.25	-6.83%	10,259,651.00	1.98%	10,462,866.00
5 Other Financing Sources						
a Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6 Total (Sum lines A1 thru A5c)		101,486,343.32	-0.40%	101,080,134.00	0.87%	101,956,392.00
<b>B EXPENDITURES AND OTHER FINANCING USES</b>						
1 Certificated Salaries						
a Base Salaries				47,102,576.95		48,108,671.00
b Step & Column Adjustment				679,311.15		397,388.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				326,782.90		0.00
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,102,576.95	2.14%	48,108,671.00	0.83%	48,506,059.00
2 Classified Salaries						
a Base Salaries				14,486,271.85		14,658,232.00
b Step & Column Adjustment				208,898.63		118,284.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				(36,938.48)		0.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,486,271.85	1.19%	14,658,232.00	0.81%	14,776,516.00
3 Employee Benefits	3000-3999	16,452,338.71	9.38%	17,994,836.00	7.80%	19,397,587.00
4 Books and Supplies	4000-4999	7,247,232.08	-43.74%	4,077,631.00	2.52%	4,180,387.00
5 Services and Other Operating Expenditures	5000-5999	11,782,262.81	-3.50%	11,369,666.00	3.58%	11,776,530.00
6 Capital Outlay	6000-6999	1,994,162.83	-72.48%	548,840.00	0.00%	548,840.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,844,063.20	0.53%	1,853,924.00	0.00%	1,853,924.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(172,125.00)	-4.21%	(164,882.00)	0.00%	(164,882.00)
9 Other Financing Uses						
a Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10 Other Adjustments				0.00		0.00
11 Total (Sum lines B1 thru B10)		100,736,783.43	-2.27%	98,446,938.00	2.47%	100,874,961.00
<b>C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		749,559.89		2,633,196.00		1,081,431.00
<b>D FUND BALANCE</b>						
1 Net Beginning Fund Balance (Form 011, line F1e)		11,217,592.45		11,967,152.34		14,600,348.34
2 Ending Fund Balance (Sum lines C and D1)		11,967,152.34		14,600,348.34		15,681,779.34
3 Components of Ending Fund Balance (Form 011)						
a Nonspendable	9710-9719	118,850.00		118,850.00		118,850.00
b Restricted	9740	529,480.00		260,128.00		0.00
c Committed						
1 Stabilization Arrangements	9750	0.00		0.00		0.00
2 Other Commitments	9760	0.00		0.00		0.00
d Assigned	9780	2,300,000.00		6,202,144.00		4,897,741.00
e Unassigned/Unappropriated						
1 Reserve for Economic Uncertainties	9789	3,022,104.00		2,953,408.00		3,026,249.00
2 Unassigned/Unappropriated	9790	5,996,718.34		5,065,818.34		7,638,939.34
f Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,967,152.34		14,600,348.34		15,681,779.34

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,022,104.00		2,953,408.00		3,026,249.00
c. Unassigned/Unappropriated	9790	5,996,718.34		5,065,818.34		7,638,939.34
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		9,018,822.34		8,019,226.34		10,665,188.34
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		8.95%		8.15%		10.57%
<b>F RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b> (Column A, Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b> Used to determine the reserve standard percentage level on line F3d (Col. A Form A1, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		9.93526		9.94491		9.95456
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		100,736,783.43		98,446,938.00		100,874,961.00
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)		100,736,783.43		98,446,938.00		100,874,961.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,022,103.50		2,953,408.14		3,026,248.83
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,022,103.50		2,953,408.14		3,026,248.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	100,736,783.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,421,164.24
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	104,040.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,994,162.83
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	973,063.20
4. Other Transfers Out	All	9200	7200-7299	22,000.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	935.49
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,094,202.26
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	22,065.00
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)				94,243,481.93

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)*		9,935.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,485.76
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.)	83,657,907.97	8,519.32
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)	83,657,907.97	8,519.32
B. Required effort (Line A.2 times 90%)	75,292,117.17	7,667.39
C. Current year expenditures (Line I.E and Line II.B)	94,243,481.93	9,485.76
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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(13,864.27)	0.00	(172,125.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHAPTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,240.00	0.00	147,125.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,524.27	0.00	25,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
251 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>13,864.27</b>	<b>(13,864.27)</b>	<b>172,125.00</b>	<b>(172,125.00)</b>	<b>0.00</b>	<b>0.00</b>		

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	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A6 and C9)		
Current Year (2015-16)	9,934.59	9,935.26	0.0%	Met
1st Subsequent Year (2016-17)	9,944.24	9,944.91	0.0%	Met
2nd Subsequent Year (2017-18)	9,953.90	9,954.56	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:

**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)	10,267	10,268	0.0%	Met
1st Subsequent Year (2016-17)	10,277	10,278	0.0%	Met
2nd Subsequent Year (2017-18)	10,287	10,288	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)	9,528	9,870	96.5%
Second Prior Year (2013-14)	9,713	9,968	97.4%
First Prior Year (2014-15)	9,828	10,160	96.7%
		Historical Average Ratio:	96.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.4%

**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 A1, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	9,935	10,268	96.8%	Met
1st Subsequent Year (2016-17)	9,945	10,278	96.8%	Met
2nd Subsequent Year (2017-18)	9,955	10,288	96.8%	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)	78,542,385.00		
1st Subsequent Year (2016-17)	81,921,169.00	82,664,244.00	0.9%	Met
2nd Subsequent Year (2017-18)	84,854,440.00	85,461,985.00	0.7%	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)	48,916,893.02	55,458,910.37	88.2%
Second Prior Year (2013-14)	54,326,174.54	63,303,445.46	85.8%
First Prior Year (2014-15)	58,742,803.55	70,013,051.13	83.9%
	Historical Average Ratio:		86.0%

	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):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	63,472,669.15	78,596,181.04	80.8%	Not Met
1st Subsequent Year (2016-17)	65,287,469.00	76,352,627.00	85.5%	Met
2nd Subsequent Year (2017-18)	66,724,490.00	78,179,708.00	85.3%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

In 2014-2015 Deferred Maintenance expenditures had been moved into Fund 1 from Fund 14. This increased the total expenditures thereby reducing the percentage of salaries and benefits.

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

Current Year (2015-16)	3,339,082.57	3,348,815.57	0.3%	No
1st Subsequent Year (2016-17)	3,329,083.00	3,338,816.00	0.3%	No
2nd Subsequent Year (2017-18)	3,329,083.00	3,338,816.00	0.3%	No

Explanation:  
(required if Yes)

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

Current Year (2015-16)	8,553,790.50	8,563,095.50	0.1%	No
1st Subsequent Year (2016-17)	2,679,578.00	4,817,423.00	79.8%	Yes
2nd Subsequent Year (2017-18)	2,697,593.00	2,692,725.00	-0.2%	No

Explanation:  
(required if Yes)

The Governor announced additional one-time money for mandate costs to be sent to districts in 2016-2017.

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

Current Year (2015-16)	10,715,950.49	11,012,332.25	2.8%	No
1st Subsequent Year (2016-17)	10,709,359.00	10,259,651.00	-4.2%	No
2nd Subsequent Year (2017-18)	10,953,283.00	10,462,866.00	-4.5%	No

Explanation:  
(required if Yes)

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

Current Year (2015-16)	7,967,297.07	7,247,232.08	-9.0%	Yes
1st Subsequent Year (2016-17)	5,003,921.00	4,077,631.00	-18.5%	Yes
2nd Subsequent Year (2017-18)	5,149,035.00	4,180,387.00	-18.8%	Yes

Explanation:  
(required if Yes)

For 2015-2016 carryover was budgeted from prior year. Carryover has been reduced from the two out years books and supplies budgets. Any carryover at the end of 2015-2016 year will be rebudgeted back prior to the 2016-2017 first interim report. In 2015-2016 \$1.5 million for textbook adoption and technology purchases was given from ending fund balance.

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

Current Year (2015-16)	11,363,426.14	11,782,262.81	3.7%	No
1st Subsequent Year (2016-17)	11,688,249.00	11,369,666.00	-2.7%	No
2nd Subsequent Year (2017-18)	12,027,610.00	11,776,530.00	-2.1%	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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	22,608,823.56	22,924,243.32	1.4%	Met
1st Subsequent Year (2016-17)	16,718,020.00	18,415,890.00	10.2%	Not Met
2nd Subsequent Year (2017-18)	16,979,959.00	16,494,407.00	-2.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	19,330,723.21	19,029,494.89	-1.6%	Met
1st Subsequent Year (2016-17)	16,692,170.00	15,447,297.00	-7.5%	Not Met
2nd Subsequent Year (2017-18)	17,176,645.00	15,956,917.00	-7.1%	Not Met

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

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

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

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

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

The Governor announced additional one-time money for mandate costs to be sent to districts in 2016-2017.

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

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

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

For 2015-2016 carryover was budgeted from prior year. Carryover has been reduced from the two out years books and supplies budgets. Any carryover at the end of 2015-2016 year will be rebudgeted back prior to the 2016-2017 first interim report. In 2015-2016 \$1.5 million for textbook adoption and technology purchases was given from ending fund balance.

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	2,989,053.00	0.00	Not Met
2 First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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)

Resource 8150 is no longer applicable in 2015-2016. this has now been moved into Resource 0000, Goal 0021. 2015-2016 budgeted amount is \$3,138,811.29 which is more than the required minimum contribution.

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.0%	8.2%	10.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	2.7%	3.5%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	1,287,787.94	78,596,181.04	N/A	Met
1st Subsequent Year (2016-17)	2,902,548.00	76,352,627.00	N/A	Met
2nd Subsequent Year (2017-18)	1,341,559.00	78,179,708.00	N/A	Met

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

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

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

Explanation:  
(required if NOT met)



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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	11,967,152.34	Met
1st Subsequent Year (2016-17)	14,600,348.34	Met
2nd Subsequent Year (2017-18)	15,681,779.34	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	13,097,418.51	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	9,935	9,945	9,955
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): \_\_\_\_\_

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds	0.00	0.00	0.00

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1 Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	100,736,783.43	98,446,938.00	100,874,961.00
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)	100,736,783.43	98,446,938.00	100,874,961.00
4 Reserve Standard Percentage Level	3%	3%	3%
5 Reserve Standard - by Percent (Line B3 times Line B4)	3,022,103.50	2,953,408.14	3,026,248.83
6 Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7 District's Reserve Standard (Greater of Line B5 or Line B6)	3,022,103.50	2,953,408.14	3,026,248.83

**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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,022,104.00	2,953,408.00	3,026,249.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,996,718.34	5,065,818.34	7,638,939.34
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)	9,018,822.34	8,019,226.34	10,665,188.34
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.95%	8.15%	10.57%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,022,103.50</b>	<b>2,953,408.14</b>	<b>3,026,248.83</b>
<b>Status:</b>	<b>Met</b>	<b>Met</b>	<b>Met</b>

**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)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(6,897,773.20)	(6,905,735.35)	0.1%	7,962.15	Met
1st Subsequent Year (2016-17)	(8,622,008.00)	(7,770,049.00)	-9.9%	(851,959.00)	Not Met
2nd Subsequent Year (2017-18)	(9,029,459.00)	(8,107,531.00)	-10.2%	(921,928.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

For 2016-2017 and 2017-2018 salary and benefits have increased due to step & column, and increased STRS and PERS rate increases. This has caused an increase to the contribution.

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 commitments<sup>1</sup> 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.

<sup>1</sup> 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)

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

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	4	Fund 1, General Fund	Fund 1, General Fund	279,511
Certificates of Participation	6	General Fund & FUnd 40	Fund 1, General Fund	2,021,553
General Obligation Bonds	22	Fund 51 Revenues	Fund 51, Bond Interest & Redemption Fund	136,049,194
Supp Early Retirement Program		State & Local Revenues	Fund 1, General Fund	1,419,541
State School Building Loans				
Compensated Absences		Fund 1, General Fund	Fund 1, General Fund	1,356,741

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
<b>TOTAL:</b>				141,126,540

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	76,631	95,861	90,699	81,077
Certificates of Participation	849,493	847,605	846,337	846,035
General Obligation Bonds	8,346,469	8,976,223	8,541,823	8,753,423
Supp Early Retirement Program	625,329	846,664	186,813	124,794
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
<b>Total Annual Payments:</b>	9,897,922	10,766,353	9,665,672	9,805,329
<b>Has total annual payment increased over prior year (2014-15)?</b>		Yes	No	No

**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)

In 2015-2016 additional capital leases were incurred. Supplemental early retirement program was offered in 2015-2016.

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

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

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

No

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

Explanation:  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)		Second Interim
	10,805,323.00	10,805,323.00
	10,805,323.00	10,805,323.00
Actuarial		Actuarial
	May 18, 2015	May 18, 2015

3. OPEB Contributions

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

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

First Interim (Form 01CSI, Item S7A)		Second Interim
	1,198,434.00	1,198,434.00
	1,198,434.00	1,198,434.00
	1,198,434.00	1,198,434.00

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

(Funds 01-70, objects 3701-3752)

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

	13,850.00	13,850.00
	332,118.00	332,118.00
	372,498.00	372,498.00

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

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

	13,850.00	13,850.00
	332,118.00	332,118.00
	372,498.00	372,498.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

	171	171
	185	185
	200	200

4. Comments:

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

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

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

Yes
-----

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

No
----

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

No
----

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2015-16)
  - 1st Subsequent Year (2016-17)
  - 2nd Subsequent Year (2017-18)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2015-16)	2,018,727.00	2,018,727.00
a. 1st Subsequent Year (2016-17)	2,044,586.00	2,044,586.00
a. 2nd Subsequent Year (2017-18)	2,068,459.00	2,068,459.00

- b. Amount contributed (funded) for self-insurance programs

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

b. Current Year (2015-16)	2,015,952.00	2,015,952.00
b. 1st Subsequent Year (2016-17)	2,093,274.00	2,093,274.00
b. 2nd Subsequent Year (2017-18)	2,115,965.00	2,115,965.00

4. Comments:

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**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	473.8	469.3	470.2	470.2

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"/>
<b>One Year Agreement</b>			
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"/>
or			
<b>Multiyear Agreement</b>			
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

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Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

7 Amount included for any tentative salary schedule increases

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Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

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


**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?

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

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

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)


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

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)


**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	359.0	361.7	361.7	361.7

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"/>

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>One Year Agreement</b>			
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"/>
<b>Multiyear Agreement</b>			
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	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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


**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:


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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year


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

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


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

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

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

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

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

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

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	74.0	74.0	74.0	74.0

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

**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)
Amount included for any tentative salary schedule increases			

**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)
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			

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

**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)
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			