

# Central Unified School District



## 2015-2016 1<sup>st</sup> Interim Budget Report

PRESENTED TO  
BOARD OF TRUSTEES

December 8, 2015

MARK G. SUTTON,  
SUPERINTENDENT

KELLY PORTERFIELD,  
ASSISTANT SUPERINTENDENT, CBO

YOLANDA BALLADARES,  
DIRECTOR, FISCAL SERVICES



# Central Unified School District

*Every Student, Every Classroom, Every Day!*

## DISTRICT LEADERSHIP & DEMOGRAPHICS

### BOARD OF TRUSTEES

Trustee Area 1	Mr. Cesar Granda
Trustee Area 2	Mr. Ruben Coronado
Trustee Area 3	Mr. Leonard G. Ramirez
Trustee Area 4	Mr. Richard Atkins
Trustee Area 5	Mrs. Cyndi Berube
Trustee Area 6	Mrs. Terry Cox
Trustee Area 7	Mr. Rama Dawar

### SUPERINTENDENT'S CABINET

Superintendent	Mr. Mark G. Sutton
Assistant Superintendent, Chief Academic Officer	Dr. Laurel Ashlock
Assistant Superintendent, Professional Development	Mrs. Ketti Davis
Assistant Superintendent, Chief Business Officer	Mr. Kelly Porterfield
Assistant Superintendent, Human Resources	Mr. Jack Kelejian
Administrator, Special Education & Support Services	TBD
Director, 7-12 & Adult Education	Mr. Paul Birrell
Director, K-8 Education	Dr. Tami Boatright

### TOTAL EMPLOYEES (includes vacant positions)

Certificated	768.8 F.T.E.
Classified	533.61 F.T.E.
Management/Confidential/Supervisor	172.875 F.T.E.

### STUDENT ENROLLMENT

K-12 Regular Education – 2015/16 CBEDS	15,730
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# Central Unified School District

*Every Student, Every Classroom, Every Day!*

## SCHOOL SITES

### ELEMENTARY

Biola-Pershing K-6  
Mike Ota, Principal  
4885 North Biola  
Fresno, CA 93723  
(559) 276-5235

Harvest K-6  
Julie Shafer, Principal  
6514 W. Gettysburg  
Fresno, CA 93723  
(559) 271-0420

Herndon Barstow K-6  
Sandra Morehead, Principal  
6265 North Grantland  
Fresno, CA 93723  
(559) 276-5250

Houghton-Kearney K-8  
Julie Smith, Principal  
8905 West Kearney Blvd.  
Fresno, CA 93706  
(559) 276-5285

Liddell K-6  
Charlene Graham, Principal  
5455 West Alluvial  
Fresno, CA 93722  
(559) 276-3176

Madison K-6  
Christine Pennington, Principal  
330 South Brawley  
Fresno, CA 93706  
(559) 276-5280

McKinley K-6  
Colette Bolger, Principal  
4444 West McKinley  
Fresno, CA 93722  
(559) 276-5232

Polk K-6  
Geoff Garratt II, Principal  
2195 North Polk  
Fresno, CA 93722  
(559) 274-9780

River Bluff K-6  
Michelle Bergmann, Principal  
6150 West Palo Alto  
Fresno, CA 93722  
(559) 276-6001

Roosevelt K-6  
Michelle Vargas, Principal  
2600 North Garfield  
Fresno, CA 93723  
(559) 276-5257

Saroyan K-6  
Patricia McCurley, Principal  
5650 West Escalon  
Fresno, CA 93722  
(559) 276-3131

Steinbeck K-6  
Greg Tchapanian, Principal  
3550 North Milburn  
Fresno, CA 93722  
(559) 276-3141

Teague K-6  
Scott Pass, Principal  
4725 North Polk  
Fresno, CA 93722  
(559) 276-5260

Tilley K-6  
Karen Davis, Principal  
2280 North Valentine  
Fresno, CA 93722  
(559) 512-6912

# Central Unified School District

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## SCHOOL SITES

### MIDDLE SCHOOLS

El Capitan Middle School  
Jeff Wimp, Principal  
4443 West Weldon  
Fresno, CA 93722  
(559)276-5270

Glacier Point Middle School  
Heather Kuyper, Principal  
4055 N Bryan  
Fresno, CA 93723  
(559)276-3105

Rio Vista Middle School  
Joe Bracamonte, Principal  
6240 West Palo Alto  
Fresno, CA 93722  
(559)276-3185

### HIGH SCHOOLS

Central East  
Robert Perez, Principal  
3535 N. Cornelia  
Fresno, CA 93722  
(559)276-0280

Central West  
Robert Perez, Principal  
2045 N. Dickenson  
Fresno, CA 93723  
(559)276-5276

### ADULT ED/ALTERNATIVE EDUCATION

Pershing High School  
Hugh "Nick" Hustedde, Principal  
855 West Nielsen  
Fresno, CA 93706  
(559) 268-2277

Pathway Community Day  
Hugh "Nick" Hustedde, Principal  
11 South Teilman  
Fresno, CA 93706  
(559) 487-1201

Central Learning Adult School Site  
Dr. Jose Reyes, Director  
2698 North Brawley  
Fresno, CA 93722  
(559) 276-5230

## Guiding Principles

- **Belief:** Every student can learn.
- **Vision:** Every student is prepared for success in college, career, and community.
- **Mission:** Every student will engage in rigorous, relevant, standards-based instruction in every classroom every day to ensure student learning.
- **Core Values:** Character, leadership, innovation, continuous improvement.

## District Goals

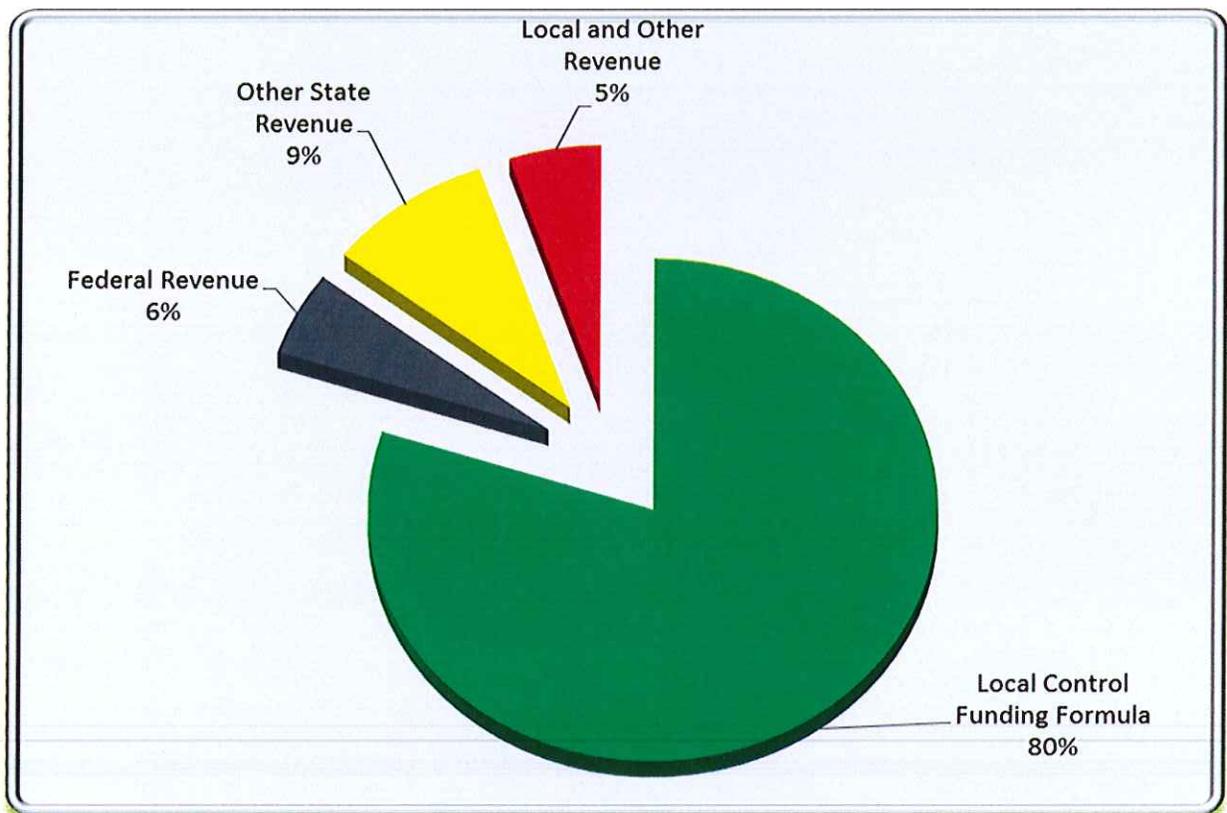
- Goal 1: Learning for Academic Excellence:**  
Every year every student will attain mastery learning of skills and concepts provided through engaging and challenging best practice instruction in a system that provides social and emotional support as evidenced by student outcome data.
- Goal 2: Staff Recruitment and Development for Academic Excellence:**  
Every year every staff member will be recruited, hired, and retained based upon coherence in knowledge, practice and beliefs about student learning, instructional best practice, assessment to guide decision making, and continuous improvement for increased student learning.
- Goal 3: Support System for Academic Excellence:**  
Every year every support system, department and staff member will be focused on providing resources and assistance necessary to ensure that systems enhance student learning.

## CENTRAL UNIFIED SCHOOL DISTRICT 2015-16 1<sup>st</sup> INTERIM BUDGET ASSUMPTIONS

The 2015-16 1<sup>st</sup> Interim Budget has been compiled using the latest information from School Services of California (SSC) and Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator. School district budgets are not static documents and must be revised as often as necessary in order to respond to the changing politics at the State and Federal level, as well as to the changing goals and needs of the District. In order to project the budget, a series of assumptions are determined and inserted into State and District formulas. The budget assumptions are updated with a revision 45 days after the adoption of the state budget and with two interim reports. The 2015-16 1<sup>st</sup> Interim Budget is based on the following assumptions, as appropriate with conservative estimates for both revenues and expenditures:

### GENERAL FUND REVENUES

General Fund revenue is estimated at 161.8 million which is generated from Local Control Funding Formula (LCFF), Federal Revenue, Other State Revenue, Local and Other Revenue and Other Sources. The single largest source of income is LCFF. The LCFF revenue is calculated by the District's Average Daily Attendance (ADA) multiplied by a base amount per grade level (K-3, 4-6, 7-8 and 9-12), a base adjustment add-on multiplied by the District's ADA for class reduction (K-3) and Career Technical Education (9-12) and additional funding based on the demographics for English Learners, Foster Youth and Low Income. The LCFF revenue comes from two sources: State Aid and Local Property tax.



### LCFF Revenue

- LCFF Revenue Cost of Living Adjustment (COLA) of 1.02%
- Projected regular ADA of 15,129.6, which is 95.5% of our estimated California Basic Education Data System (CBEDS) enrollment
- LCFF calculation was determined using the FCMAT LCFF calculator

### Federal Revenues

- Projections based on entitlements, estimated prior year entitlements, and grant award letters
- Carryover and deferred revenues are budgeted

### Lottery Revenues – (State and Federal)

- Projected on estimated funding of \$128.00 per ADA for unrestricted and \$34.00 for restricted lottery funding (Prop. 20). This is based on the California Department of Education projections.
- 20% of Lottery funds are allocated for instructional materials

### Mandated Costs- (State)

- Mandated Block Grant revenue is funded using 2014-15 P2 Average Daily Attendance (ADA) at the rate of \$28/ADA for K-8 and \$56/ADA for 9-12
- One Time Mandated reimbursement of \$7,865,830

### Other State Revenues

- Projections based entitlements, prior year entitlements and grant award letters
- Carryover and deferred revenues not budgeted
- Adjustments made for categorical programs that are now part of LCFF
- One Time Educator Effectiveness Award of \$1,172,869

### Local and Other Revenues

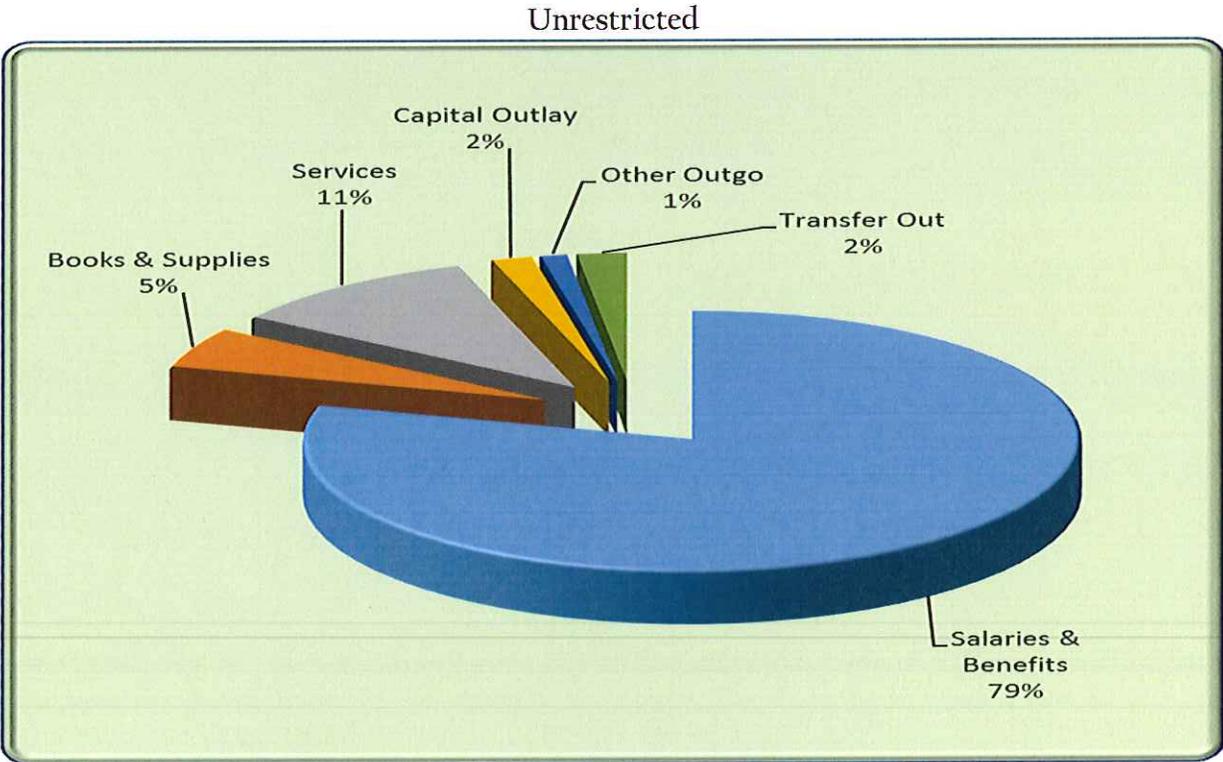
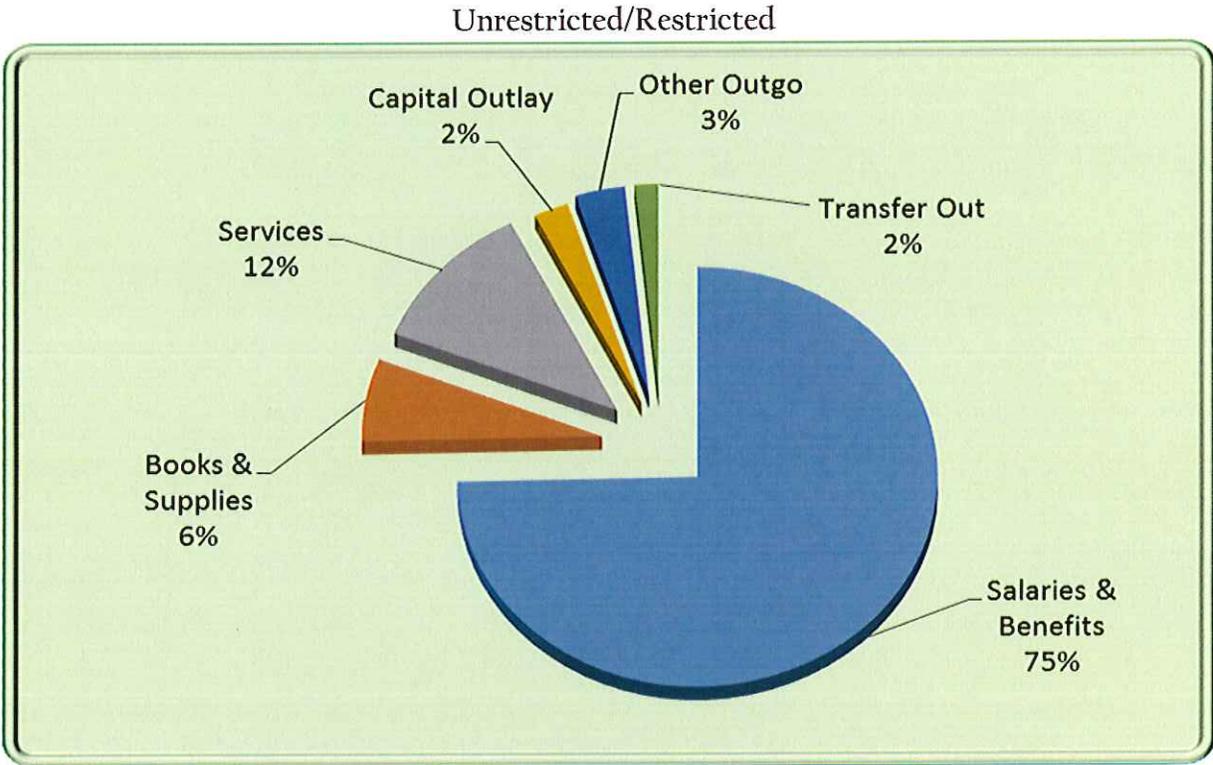
- Local grant awards – Kaiser, Birth to 3<sup>rd</sup>, Regional Occupational Program (ROP), Positive Behavioral Intervention and Support (PBIS), After School Program (ASP)
- CNG Grant, State Water Resource Grants
- Donations
- Co-Curricular, Athletics, Gifted and Talented Education (GATE), Damage Loss, Surplus Sales

### Other Sources

- None

**GENERAL FUND EXPENDITURES**

The District's general fund total expenditures are estimated at \$155.4 million dollars. The vast majority of District money goes for direct services for children.



### Certificated and Classified Salaries

- Salaries based on projected staffing costs, step and column increase, collective bargaining agreements, and coverage needs
- 3% collective bargaining salary increase

### Employee Benefits

- Benefit rates reflect current available rates at the time the budget was prepared. The rates used for benefits are as follows:
  - STRS .10730
  - PERS .11847
  - Social Security .062
  - Medicare .0145
  - Alt Retire .0375
  - Health/Welfare \$12,209/employee/year
  - SUI .0005
  - Workers Comp .02035

### Books, Supplies and Other Materials

- One-Time expenditures for the opening the remaining classrooms for Tilley Elementary
- One-Time expenditures for the Educator Effectiveness Award
- One-Time expenditures for the CNG project
- Curriculum adoption expenditures
- Restricted resources adjusted to reflect budget allocation – Revenues equal expenditures

### Services/Other Operating Expenses

- Restricted resources adjusted to reflect budget allocation – Revenues equal expenditures
- Deferred maintenance expenditures increase
- Insurance for Tablets
- Contracts for outside services

### Capital Outlay

- Buses
- Maintenance and Operation Equipment
- Technology
- Infrastructure upgrades

### Other Outgo

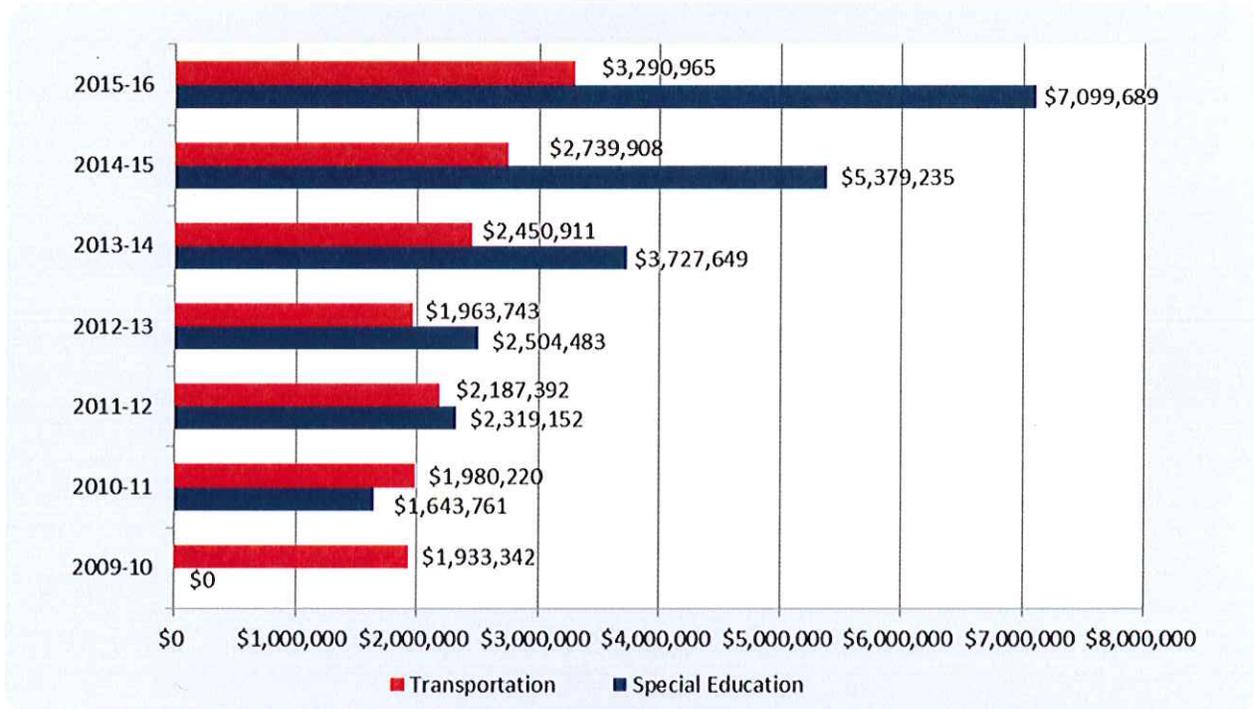
- Lease payments
- Certificate of Participation (COP) debt payments
- Indirect cost adjusted to reflect projected revenue

### Transfer Out

- Transfer funds to Deferred Maintenance funds for deferred maintenance projects

## CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues to contribute to our Special Education and Transportation programs.



## RESERVE FOR ECONOMIC UNCERTAINTIES

The District's Reserve for Economic Uncertainties meets the State minimum requirement of 3%. Additional 2% set aside for Reserve in Other Designation to maintain a 5% reserve, per Board Policy (BP3100)

## RETIREMENT PACKAGE

Nothing has changed to the District's Retirement Policy.

## MULTI-YEAR PROJECTIONS

Revenues for the multi-year projections follow the 2015-16 SSC's recommendations and the FCMAT LCFF calculator. Changes in the LCFF revenue represent projected changes in ADA, projected COLAs and the projected gap funding rate.

Expenditures have been adjusted to reflect any necessary reductions or increases to maintain the districts goals and the required reserve. Multi-year projections are aligned with current law and will be updated as additional information becomes available.

Please do not hesitate to contact Yolanda Balladares, Director of Fiscal Services at 559-274-4700, x63106 should you have questions, concerns or ideas.

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2015 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Yolanda Balladares Telephone: 559-274-4700 x63106  
Title: Director of Fiscal Services E-mail: yballadares@centralusd.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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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

**Fund 01 – General Fund  
Unrestricted/Restricted**

2015-16 First 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	128,635,406.00	128,635,406.00	31,795,065.66	129,461,452.44	826,046.44	0.6%
2) Federal Revenue		8100-8299	7,643,928.36	7,643,928.36	(11,461.26)	8,738,807.76	1,094,879.40	14.3%
3) Other State Revenue		8300-8599	12,118,489.71	12,118,489.71	(74,122.75)	15,163,439.71	3,044,950.00	25.1%
4) Other Local Revenue		8600-8799	7,206,779.38	7,206,779.38	1,500,553.05	8,443,759.61	1,236,980.23	17.2%
5) TOTAL, REVENUES			155,604,603.45	155,604,603.45	33,210,034.70	161,807,459.52		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	62,870,139.59	62,870,139.59	17,061,511.00	62,579,521.47	290,618.12	0.5%
2) Classified Salaries		2000-2999	20,564,080.05	20,564,080.05	5,747,357.35	20,880,976.96	(316,896.91)	-1.5%
3) Employee Benefits		3000-3999	30,122,979.72	30,122,979.72	8,179,080.18	32,657,895.02	(2,534,915.30)	-8.4%
4) Books and Supplies		4000-4999	9,544,549.63	9,544,549.63	2,596,356.23	9,885,647.64	(341,098.01)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	18,760,773.56	18,760,773.56	4,812,118.08	18,046,461.44	714,312.12	3.8%
6) Capital Outlay		6000-6999	1,427,567.09	1,427,567.09	871,700.17	3,627,695.70	(2,200,128.61)	-154.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,705,123.24	5,705,123.24	1,738,916.37	5,705,083.84	39.40	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(588,908.28)	(588,908.28)	(7,012.02)	(443,831.32)	(145,076.96)	24.6%
9) TOTAL, EXPENDITURES			148,406,304.60	148,406,304.60	41,000,027.36	152,939,450.75		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,198,298.85	7,198,298.85	(7,789,992.66)	8,868,008.77		
<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	2,500,000.00	(2,500,000.00)	New
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	(2,500,000.00)		

2015-16 First 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>			7,198,298.85	7,198,298.85	(7,789,992.66)	6,368,008.77		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,065,658.97	18,065,658.97		22,000,823.82	3,935,164.85	21.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,065,658.97	18,065,658.97		22,000,823.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,065,658.97	18,065,658.97		22,000,823.82		
2) Ending Balance, June 30 (E + F1e)			25,263,957.82	25,263,957.82		28,368,832.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			666,714.54	666,714.54		1,030,773.72		
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	7,420,315.00	7,420,315.00		7,646,973.00		
Unassigned/Unappropriated Amount		9790	17,176,928.28	17,176,928.28		19,691,085.87		

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	98,516,587.00	98,516,587.00	26,709,300.00	95,462,252.00	(3,054,335.00)	-3.1%
Education Protection Account State Aid - Current Year		8012	18,472,467.00	18,472,467.00	4,975,523.00	20,116,145.00	1,643,678.00	8.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	157,127.00	157,127.00	0.00	157,127.00	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	3,746.00	3,746.00	0.00	3,746.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,465,866.00	13,465,866.00	0.00	13,714,659.00	248,793.00	1.8%
Unsecured Roll Taxes		8042	588,228.00	588,228.00	0.00	595,083.00	6,855.00	1.2%
Prior Years' Taxes		8043	80,700.00	80,700.00	11,637.33	102,785.00	22,085.00	27.4%
Supplemental Taxes		8044	200,918.00	200,918.00	96,181.89	212,427.00	11,509.00	5.7%
Education Revenue Augmentation Fund (ERAF)		8045	(2,880,329.00)	(2,880,329.00)	0.00	(1,052,240.00)	1,828,089.00	-63.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,096.00	30,096.00	0.00	147,045.00	116,949.00	388.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,423.44	2,423.44	2,423.44	New
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>128,635,406.00</b>	<b>128,635,406.00</b>	<b>31,795,065.66</b>	<b>129,461,452.44</b>	<b>826,046.44</b>	<b>0.6%</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>128,635,406.00</b>	<b>128,635,406.00</b>	<b>31,795,065.66</b>	<b>129,461,452.44</b>	<b>826,046.44</b>	<b>0.6%</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	2,417,619.00	2,417,619.00	(1,157,184.00)	2,417,619.00	0.00	0.0%
Special Education Discretionary Grants		8182	169,150.00	169,150.00	(8,179.00)	169,150.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	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	91,630.00	91,630.00	0.00	78,960.00	(12,670.00)	-13.8%
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	4,099,915.00	4,099,915.00	714,958.66	4,795,282.66	695,367.66	17.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	29,206.00	29,206.00	1,242.44	17,067.44	(12,138.56)	-41.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	317,845.00	317,845.00	90,489.28	635,172.28	317,327.28	99.8%

2015-16 First 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)
NCLB: Title III, Immigration Education Program	4201	8290	21,783.99	21,783.99	9,251.48	26,172.48	4,388.49	20.1%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	193,251.37	193,251.37	97,759.85	208,210.85	14,959.48	7.7%
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	143,528.00	143,528.00	(0.95)	143,528.00	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	160,000.00	160,000.00	240,200.98	247,645.05	87,645.05	54.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,643,928.36</b>	<b>7,643,928.36</b>	<b>(11,461.26)</b>	<b>8,738,807.76</b>	<b>1,094,879.40</b>	<b>14.3%</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	58,968.00	58,968.00	39,698.51	58,968.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,464,133.00	9,464,133.00	0.00	8,403,010.00	(1,061,123.00)	-11.2%
Lottery - Unrestricted and Instructional Materie		8560	2,538,748.71	2,538,748.71	66,001.14	2,538,748.71	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	56,640.00	56,640.00	(179,822.40)	4,162,713.00	4,106,073.00	7249.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,118,489.71</b>	<b>12,118,489.71</b>	<b>(74,122.75)</b>	<b>15,163,439.71</b>	<b>3,044,950.00</b>	<b>25.1%</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	2,325.77	2,642.09	2,642.09	New
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	15,000.00	15,000.00	4,409.50	15,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	72,485.57	228,120.00	53,120.00	30.4%
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	781,134.80	781,134.80	3,220.77	856,784.00	75,649.20	9.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,539,853.58	1,539,853.58	278,923.23	2,718,922.52	1,179,068.94	76.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,695,791.00	4,695,791.00	1,139,188.21	4,622,291.00	(73,500.00)	-1.6%
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>7,206,779.38</b>	<b>7,206,779.38</b>	<b>1,500,553.05</b>	<b>8,443,759.61</b>	<b>1,236,980.23</b>	<b>17.2%</b>
<b>TOTAL, REVENUES</b>			<b>155,604,603.45</b>	<b>155,604,603.45</b>	<b>33,210,034.70</b>	<b>161,807,459.52</b>	<b>6,202,856.07</b>	<b>4.0%</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	49,437,049.15	49,437,049.15	12,896,817.95	48,763,533.57	673,515.58	1.4%
Certificated Pupil Support Salaries		1200	6,697,384.40	6,697,384.40	2,005,204.97	6,855,716.53	(158,332.13)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,301,582.95	5,301,582.95	1,743,410.66	5,427,593.75	(126,010.80)	-2.4%
Other Certificated Salaries		1900	1,434,123.09	1,434,123.09	416,077.42	1,532,677.62	(98,554.53)	-6.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>62,870,139.59</b>	<b>62,870,139.59</b>	<b>17,061,511.00</b>	<b>62,579,521.47</b>	<b>290,618.12</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,485,414.23	3,485,414.23	797,736.46	3,681,507.96	(196,093.73)	-5.6%
Classified Support Salaries		2200	9,406,686.55	9,406,686.55	2,715,457.57	9,410,264.19	(3,577.64)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,208,642.81	2,208,642.81	700,764.28	2,322,297.10	(113,654.29)	-5.1%
Clerical, Technical and Office Salaries		2400	4,692,213.21	4,692,213.21	1,361,330.99	4,711,350.25	(19,137.04)	-0.4%
Other Classified Salaries		2900	771,123.25	771,123.25	172,068.05	755,557.46	15,565.79	2.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,564,080.05</b>	<b>20,564,080.05</b>	<b>5,747,357.35</b>	<b>20,880,976.96</b>	<b>(316,896.91)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,693,966.72	6,693,966.72	1,820,957.38	9,589,396.73	(2,895,430.01)	-43.3%
PERS		3201-3202	2,247,183.93	2,247,183.93	609,224.99	2,155,253.64	91,930.29	4.1%
OASDI/Medicare/Alternative		3301-3302	2,726,893.82	2,726,893.82	640,661.63	2,513,048.04	213,845.78	7.8%
Health and Welfare Benefits		3401-3402	15,197,996.28	15,197,996.28	4,075,329.98	15,120,677.76	77,318.52	0.5%
Unemployment Insurance		3501-3502	58,176.44	58,176.44	11,400.77	58,019.18	157.26	0.3%
Workers' Compensation		3601-3602	1,698,308.09	1,698,308.09	408,596.18	1,704,260.00	(5,951.91)	-0.4%
OPEB, Allocated		3701-3702	1,496,124.02	1,496,124.02	612,909.25	1,512,909.25	(16,785.23)	-1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,330.42	4,330.42	0.00	4,330.42	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,122,979.72</b>	<b>30,122,979.72</b>	<b>8,179,080.18</b>	<b>32,657,895.02</b>	<b>(2,534,915.30)</b>	<b>-8.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	208,351.04	208,351.04	232,593.42	371,427.39	(163,076.35)	-78.3%
Books and Other Reference Materials		4200	122,089.47	122,089.47	3,224.11	125,909.04	(3,819.57)	-3.1%
Materials and Supplies		4300	8,430,059.50	8,430,059.50	2,189,064.72	8,303,833.96	126,225.54	1.5%
Noncapitalized Equipment		4400	784,049.62	784,049.62	171,473.98	1,084,477.25	(300,427.63)	-38.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,544,549.63</b>	<b>9,544,549.63</b>	<b>2,596,356.23</b>	<b>9,885,647.64</b>	<b>(341,098.01)</b>	<b>-3.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	874,153.62	874,153.62	19,800.00	850,636.00	23,517.62	2.7%
Travel and Conferences		5200	443,018.08	443,018.08	95,940.46	507,075.10	(64,057.02)	-14.5%
Dues and Memberships		5300	58,412.95	58,412.95	37,456.72	61,334.23	(2,921.28)	-5.0%
Insurance		5400-5450	1,415,405.00	1,415,405.00	1,188,115.56	1,404,405.00	11,000.00	0.8%
Operations and Housekeeping Services		5500	3,175,254.60	3,175,254.60	1,194,570.01	3,178,862.60	(3,608.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,127,767.07	6,127,767.07	429,781.00	2,500,323.14	3,627,443.93	59.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,086.49	6,086.49	(3,974.35)	1,972.64	4,113.85	67.6%
Professional/Consulting Services and Operating Expenditures		5800	5,167,763.83	5,167,763.83	1,655,971.05	7,990,046.43	(2,822,282.60)	-54.6%
Communications		5900	1,492,911.92	1,492,911.92	194,457.63	1,551,806.30	(58,894.38)	-3.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,760,773.56</b>	<b>18,760,773.56</b>	<b>4,812,118.08</b>	<b>18,046,461.44</b>	<b>714,312.12</b>	<b>3.8%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	334,500.00	334,500.00	252,345.00	485,425.00	(150,925.00)	-45.1%
Buildings and Improvements of Buildings		6200	719,632.74	719,632.74	530,559.47	2,207,195.22	(1,487,562.48)	-206.7%
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	222,833.00	222,833.00	82,149.70	292,554.12	(69,721.12)	-31.3%
Equipment Replacement		6500	150,601.35	150,601.35	6,646.00	642,521.36	(491,920.01)	-326.6%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,427,567.09</b>	<b>1,427,567.09</b>	<b>871,700.17</b>	<b>3,627,695.70</b>	<b>(2,200,128.61)</b>	<b>-154.1%</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	10,669.00	10,669.00	0.00	10,669.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,076,800.00	1,076,800.00	(389,711.00)	1,076,800.00	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	1,621,422.65	1,621,422.65	595,954.14	1,621,422.64	0.01	0.0%
Other Debt Service - Principal		7439	2,996,231.59	2,996,231.59	1,532,673.23	2,996,192.20	39.39	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,705,123.24</b>	<b>5,705,123.24</b>	<b>1,738,916.37</b>	<b>5,705,083.84</b>	<b>39.40</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	(6,811.27)	0.00		
Transfers of Indirect Costs - Interfund		7350	(588,908.28)	(588,908.28)	(200.75)	(443,831.32)	(145,076.96)	24.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(588,908.28)</b>	<b>(588,908.28)</b>	<b>(7,012.02)</b>	<b>(443,831.32)</b>	<b>(145,076.96)</b>	<b>24.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>148,406,304.60</b>	<b>148,406,304.60</b>	<b>41,000,027.36</b>	<b>152,939,450.75</b>	<b>(4,533,146.15)</b>	<b>-3.1%</b>

2015-16 First 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	2,500,000.00	(2,500,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,500,000.00	(2,500,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	(2,500,000.00)	2,500,000.00	New

**General Fund  
Multi-Year Projections  
and  
Cash Flow Report**

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF											
		July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>		23,938,906.12	15,394,760.48	14,571,477.37	17,180,805.17	15,721,112.68	9,196,575.96	22,716,773.88	21,639,491.61				
<b>B. RECEIPTS</b>													
LCHF/Revenue Limit Sources		0.00	9,539,036.00	13,560,655.00	8,585,132.00	8,585,132.00	13,560,655.00	8,585,132.00	8,585,132.00				
Principal Apportionment		26,861.70	0.00	71,422.05	11,958.91	0.00	7,000,000.00	(526,012.00)	7,000,000.00				
Property Taxes			0.00	0.00	0.00	0.00							
Miscellaneous Funds		132,652.19	66,014.80	1,052,858.82	(1,262,987.07)	797,427.44	850,000.00	520,000.00	520,000.00				
Federal Revenue		744,763.73	15,981.00	15,288.00	(850,055.48)	537,180.00	4,304,870.24	3,828,258.70	700,000.00				
Other State Revenue		700,008.00	582,656.93	730,623.09	(512,734.97)	150,000.00	700,000.00	700,000.00	700,000.00				
Other Local Revenue													
Interfund Transfers In													
All Other Financing Sources													
<b>TOTAL RECEIPTS</b>		1,604,285.62	10,203,588.73	15,430,846.96	5,971,313.39	10,069,739.44	26,415,525.24	13,107,378.70	10,717,321.80				
<b>C. DISBURSEMENTS</b>													
Certificated Salaries		662,434.75	5,555,970.64	5,353,010.48	5,490,095.13	5,689,751.30	5,689,751.30	5,689,751.30	5,689,751.30				
Classified Salaries		760,629.72	1,685,958.30	1,604,846.92	1,695,922.41	1,891,702.45	1,891,702.45	1,891,702.45	1,891,702.45				
Employee Benefits		523,579.49	2,651,378.06	2,481,513.92	2,522,608.71	2,697,351.85	2,697,351.85	2,697,351.85	2,697,351.85				
Books and Supplies		29,575.60	612,945.45	1,308,494.60	645,340.58	761,161.42	761,161.42	761,161.42	761,161.42				
Services		436,362.62	1,096,976.72	2,175,781.20	1,102,997.54	1,616,792.92	1,616,792.92	1,616,792.92	1,616,792.92				
Capital Outlay		310.00	159,561.45	620,280.29	91,548.43	325,749.44	325,749.44	325,749.44	325,749.44				
Other Outgo		870,546.29	367,980.64	105,819.62	387,557.80	229,817.94	229,817.94	1,519,151.59	229,817.94				
Interfund Transfers Out						2,500,000.00							
All Other Financing Uses													
<b>TOTAL DISBURSEMENTS</b>		3,283,438.47	12,130,771.26	13,849,747.03	11,936,070.60	15,712,327.32	13,212,327.32	14,501,660.97	13,212,327.32				
<b>D. BALANCE SHEET ITEMS</b>													
Assets and Deferred Outflows													
Cash Not in Treasury		(3,352,370.00)	0.00	(15,336.38)	0.00								
Accounts Receivable		67,387.44	65,374.62	196,294.26	4,152,889.34								
Due From Other Funds		(50,224.00)	(52,306.39)	340,058.60	(10,976.15)	295,405.82							
Stores													
Prepaid Expenditures													
Other Current Assets													
Deferred Outflows of Resources													
<b>SUBTOTAL</b>		(3,335,206.56)	13,068.23	521,016.48	4,141,913.19	295,405.82	0.00	0.00	0.00				
Liabilities and Deferred Inflows													
Accounts Payable		6,632,447.77	(1,079,770.17)	(514,220.35)	(111,753.08)	1,314,424.21	(317,000.00)	(317,000.00)	(317,000.00)				
Due To Other Funds		(24.95)	(10,280.22)	206,899.33		(4,477.59)							
Current Loans		(3,320,000.00)											
Unearned Revenues		216,582.64											
Deferred Inflows of Resources													
<b>SUBTOTAL</b>		3,529,005.43	(1,090,050.39)	(307,321.02)	(111,753.08)	1,309,946.62	(317,000.00)	(317,000.00)	(317,000.00)				
Nonoperating													
Suspense Clearing		(780.80)	780.80	(109.63)	251,398.45	132,591.96							
<b>TOTAL BALANCE SHEET ITEMS</b>		(6,864,932.79)	1,103,859.42	828,227.87	4,505,064.72	(881,948.84)	317,000.00	317,000.00	317,000.00				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(8,544,145.64)	(823,283.11)	2,609,327.80	(1,459,682.49)	(6,524,536.72)	13,520,197.92	(1,077,282.27)	(2,178,005.53)				
<b>F. ENDING CASH (A + E)</b>		15,394,760.48	14,571,477.37	17,180,805.17	15,721,112.68	9,196,575.96	22,716,773.88	21,639,491.61	19,461,486.08				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>													

Central Unified  
Fresno County  
First Interim  
2015-16 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
October	19,461,486.08	24,216,015.78	28,568,251.56	25,039,234.03				
<b>A. BEGINNING CASH</b>								
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	13,617,844.80	8,642,321.80	8,842,321.80	13,617,844.80			115,578,397.00	115,578,397.00
Property Taxes	30,000.00	7,000,000.00	(528,012.00)	94,836.78			13,883,055.44	13,883,055.44
Miscellaneous Funds							0.00	0.00
Federal Revenue	2,600,000.00	25,000.00	50,000.00	1,200,000.00	2,607,841.58		8,738,807.76	8,738,807.76
Other State Revenue	502,012.22	865,241.30	400,000.00	2,900,000.00	1,200,000.00		15,163,439.71	15,163,439.71
Other Local Revenue	900,000.00	715,000.00	800,000.00	500,000.00	1,903,206.56		8,443,759.61	8,443,759.61
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	17,649,857.02	17,247,563.10	9,366,309.80	18,312,681.58	5,711,048.14	0.00	161,807,459.52	161,807,459.52
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	5,689,751.30	5,689,751.30	5,689,751.30	5,689,751.37			62,579,521.47	62,579,521.47
Classified Salaries	1,891,702.45	1,891,702.45	1,891,702.45	1,891,702.46			20,880,976.96	20,880,976.96
Employee Benefits	2,697,351.85	2,697,351.85	2,697,351.85	5,597,351.85			32,657,894.98	32,657,894.98
Books and Supplies	761,161.42	761,161.42	761,161.42	761,161.45	1,200,000.00		9,885,647.64	9,885,647.64
Services	1,616,792.92	1,616,792.92	1,616,792.92	1,616,792.92	300,000.00		18,046,461.44	18,046,461.44
Capital Outlay	325,749.44	325,749.44	325,749.44	325,749.45	150,000.00		3,627,695.70	3,627,695.70
Other Outgo	229,817.94	229,817.94	229,817.94	631,288.94			5,261,252.52	5,261,252.52
Interfund Transfers Out							2,500,000.00	2,500,000.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	13,212,327.32	13,212,327.32	13,212,327.33	16,513,798.44	1,660,000.00	0.00	155,439,450.71	155,439,450.75
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not in Treasury							(3,367,706.38)	
Accounts Receivable							4,481,945.66	
Due From Other Funds							521,957.88	
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	0.00	0.00	0.00	1,636,197.16	
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	(317,000.00)	(317,000.00)	(317,000.00)	(2,000,000.00)			2,339,128.38	
Due To Other Funds							192,116.54	
Current Loans							(3,320,000.00)	
Unearned Revenues							216,582.64	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	(317,000.00)	(317,000.00)	(317,000.00)	(2,000,000.00)	0.00	0.00	(572,172.44)	
<b>Nonoperating</b>								
Suspense Clearing							383,880.78	
<b>TOTAL BALANCE SHEET ITEMS</b>	317,000.00	317,000.00	317,000.00	2,000,000.00	0.00	0.00	2,592,250.38	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	4,754,529.70	4,352,235.78	(3,529,017.53)	3,798,883.14	4,061,048.14	0.00	8,960,259.19	6,368,008.77
<b>F. ENDING CASH(A + E)</b>	24,216,015.78	28,568,251.56	25,039,234.03	28,838,117.17				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							32,869,165.31	

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>	October	28,838,117.17	29,111,774.02	21,415,166.30	24,185,649.18	21,633,758.81	18,997,868.44	28,777,351.32	25,232,381.95
<b>B. RECEIPTS</b>									
LCOFF/Revenue Limit Sources		5,162,146.60	5,162,146.60	14,347,237.13	9,291,863.88	9,291,863.88	14,347,237.13	9,291,863.88	9,291,863.88
Principal Apportionment		27,000.00		72,000.00	12,000.00		7,000,000.00	(526,012.00)	700,000.00
Property Taxes									
Miscellaneous Funds									
Federal Revenue		133,000.00	67,000.00	1,052,000.00	(1,300,000.00)	800,000.00	850,000.00	520,000.00	100,000.00
Other State Revenue		744,000.00	15,000.00	15,000.00	(800,000.00)	540,000.00	100,000.00	500,000.00	600,000.00
Other Local Revenue		700,000.00	500,000.00	725,000.00	(515,000.00)	150,000.00	700,000.00	700,000.00	575,000.00
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		6,766,146.60	5,744,146.60	16,211,237.13	6,688,863.88	10,781,863.88	22,997,237.13	10,485,851.88	11,266,863.88
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	700,000.00	5,818,221.04	5,818,221.04	5,818,221.04	5,818,221.04	5,818,221.04	5,818,221.04	5,818,221.04
Classified Salaries	2000-2999	800,000.00	1,863,508.72	1,863,508.72	1,863,508.72	1,863,508.72	1,863,508.72	1,863,508.72	1,863,508.72
Employee Benefits	3000-3999	530,000.00	2,998,938.00	2,998,938.00	2,998,938.00	2,998,938.00	2,998,938.00	2,998,938.00	2,998,938.00
Books and Supplies	4000-4999	30,000.00	816,988.57	816,988.57	816,988.57	816,988.57	816,988.57	816,988.57	816,988.57
Services	5000-5999	440,000.00	1,523,665.63	1,523,665.63	1,523,665.63	1,500,665.63	1,500,665.63	1,323,665.63	1,523,665.63
Capital Outlay	6000-6999	15,000.00	262,906.54	262,906.54	262,906.54	262,906.54	262,906.54	92,906.54	162,906.54
Other Outgo	7000-7499	1,477,489.75	156,525.75	156,525.75	156,525.75	156,525.75	156,525.75	1,416,592.75	156,525.75
Interfund Transfers Out	7600-7629	2,500,000.00							
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		6,492,489.75	13,440,754.32	13,440,754.25	13,440,754.25	13,417,754.25	13,217,754.25	14,030,821.25	13,140,754.25
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310				4,200,000.00				
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	4,200,000.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	4,200,000.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		273,656.85	(7,696,607.72)	2,770,482.88	(2,551,890.37)	(2,635,890.37)	9,779,482.88	(3,544,969.37)	(1,873,890.37)
<b>F. ENDING CASH (A + E)</b>		29,111,774.02	21,415,166.30	24,185,649.18	21,633,758.81	18,997,868.44	28,777,351.32	25,232,381.95	23,358,491.58
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Central Unified  
Fresno County  
First Interim  
2015-16 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
October	23,358,491.58	28,244,974.46	31,886,084.01	28,765,181.60				
<b>A. BEGINNING CASH</b>								
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources	14,347,237.13	9,291,863.88	9,291,863.88	14,347,237.13			123,464,425.00	123,464,425.00
Principal Apportionment	30,000.00	7,000,000.00	(528,012.00)	91,656.00			13,880,632.00	13,880,632.00
Miscellaneous Funds							0.00	
Federal Revenue	2,600,000.00	25,000.00	50,000.00	1,200,000.00	2,641,807.00		8,738,807.00	8,738,807.00
Other State Revenue	150,000.00	50,000.00	400,000.00	2,900,000.00	989,282.00		6,203,282.00	6,203,282.00
Other Local Revenue	900,000.00	715,000.00	800,000.00	500,000.00	861,324.00		7,311,324.00	7,311,324.00
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	18,027,237.13	17,081,863.88	10,015,851.88	19,038,893.13	4,492,413.00	0.00	159,598,470.00	159,598,470.00
<b>C. DISBURSEMENTS</b>								
1000-1999	5,818,221.04	5,818,221.04	5,818,221.04	5,818,221.07			64,700,431.47	64,700,431.47
2000-2999	1,863,508.72	1,863,508.72	1,863,508.76	1,863,508.72			21,298,595.96	21,298,595.96
3000-3999	2,998,938.00	2,998,938.00	2,998,938.00	5,898,938.00			36,418,318.00	36,418,318.00
4000-4999	616,988.57	816,988.59	516,988.57	816,988.57	1,200,000.00		9,016,874.29	9,016,874.29
5000-5999	1,423,665.63	1,523,665.63	1,519,665.63	1,523,665.63	350,000.00		17,200,322.00	17,200,322.00
6000-6599	262,906.54	262,906.60	262,906.54	262,906.54	270,000.00		2,906,972.00	2,906,972.00
7000-7499	156,525.75	156,525.75	156,525.75	557,998.75			4,860,811.00	4,860,811.00
7600-7629							2,500,000.00	2,500,000.00
TOTAL DISBURSEMENTS	13,140,754.25	13,440,754.33	13,136,754.29	16,742,226.28	1,820,000.00	0.00	158,902,324.72	158,902,324.72
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
9111-9199							0.00	
9200-9299							4,200,000.00	
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	4,200,000.00	
<b>Liabilities and Deferred Inflows</b>								
9500-9599							0.00	
9610							0.00	
9640							0.00	
9650							0.00	
9690							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	4,200,000.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	4,866,482.88	3,641,109.55	(3,120,902.41)	2,296,667.85	2,672,413.00	0.00	4,896,145.28	696,145.28
<b>F. ENDING CASH (A + E)</b>								
	28,244,974.46	31,886,084.01	28,765,181.60	31,061,849.45				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							33,734,262.45	

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	129,461,452.44	6.09%	137,347,480.00	5.44%	144,818,630.00
2. Federal Revenues	8100-8299	143,843.48	0.00%	143,843.00	0.00%	143,843.00
3. Other State Revenues	8300-8599	10,440,941.17	-75.04%	2,606,295.00	1.88%	2,655,402.00
4. Other Local Revenues	8600-8799	680,586.66	-22.04%	530,587.00	0.00%	530,587.00
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	(14,018,696.66)	8.47%	(15,205,637.00)	12.98%	(17,179,784.00)
6. Total (Sum lines A1 thru A5c)		126,708,127.09	-1.01%	125,422,568.00	4.42%	130,968,678.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				53,888,661.99		55,835,754.99
b. Step & Column Adjustment				1,077,773.00		1,116,715.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				869,320.00		789,376.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,888,661.99	3.61%	55,835,754.99	3.41%	57,741,845.99
2. Classified Salaries						
a. Base Salaries				15,620,921.01		15,933,339.01
b. Step & Column Adjustment				312,418.00		318,667.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,620,921.01	2.00%	15,933,339.01	2.00%	16,252,006.01
3. Employee Benefits	3000-3999	24,834,018.40	12.68%	27,982,041.00	13.76%	31,833,347.00
4. Books and Supplies	4000-4999	6,017,028.45	-14.23%	5,160,937.00	2.60%	5,295,121.00
5. Services and Other Operating Expenditures	5000-5999	12,695,640.49	2.45%	13,007,200.00	2.63%	13,349,064.00
6. Capital Outlay	6000-6999	2,014,326.45	2.40%	2,062,670.00	2.60%	2,116,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,193,107.00	0.03%	3,194,097.00	14.06%	3,643,103.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,853,104.67)	7.00%	(1,982,813.00)	3.28%	(2,047,921.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,500,000.00	0.00%	2,500,000.00	0.00%	2,500,000.00
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)		118,910,599.12	4.02%	123,693,226.00	5.65%	130,682,866.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		7,797,527.97		1,729,342.00		285,812.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,540,530.90		27,338,058.87		29,067,400.87
2. Ending Fund Balance (Sum lines C and D1)		27,338,058.87		29,067,400.87		29,353,212.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,646,973.00		7,945,116.00		8,351,319.00
2. Unassigned/Unappropriated	9790	19,691,085.87		21,122,284.87		21,001,893.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,338,058.87		29,067,400.87		29,353,212.87

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	7,646,973.00		7,945,116.00		8,351,319.00
c. Unassigned/Unappropriated	9790	19,691,085.87		21,122,284.87		21,001,893.87
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		27,338,058.87		29,067,400.87		29,353,212.87
<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.						
1d) Added positions for growth 3) Increase in benefits for STRS, PERS, and Health and Welfare 4) Decrease in materials and supplies for math adoption						

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	8,594,964.28	0.00%	8,594,964.00	0.00%	8,594,964.00
3. Other State Revenues	8300-8599	4,722,498.54	-23.83%	3,596,987.00	2.07%	3,671,566.00
4. Other Local Revenues	8600-8799	7,763,172.95	-12.66%	6,780,737.00	1.72%	6,897,204.00
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	14,018,696.66	8.47%	15,205,637.00	12.98%	17,179,784.00
6. Total (Sum lines A1 thru A5c)		35,099,332.43	-2.62%	34,178,325.00	6.33%	36,343,518.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,690,859.48		8,864,676.48
b. Step & Column Adjustment				173,817.00		177,294.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,690,859.48	2.00%	8,864,676.48	2.00%	9,041,970.48
2. Classified Salaries						
a. Base Salaries				5,260,055.95		5,365,256.95
b. Step & Column Adjustment				105,201.00		107,305.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,260,055.95	2.00%	5,365,256.95	2.00%	5,472,561.95
3. Employee Benefits	3000-3999	7,823,876.62	7.83%	8,436,277.00	7.06%	9,031,568.00
4. Books and Supplies	4000-4999	3,868,619.19	-0.33%	3,855,937.29	2.60%	3,956,192.57
5. Services and Other Operating Expenditures	5000-5999	5,350,820.95	-21.64%	4,193,122.00	2.60%	4,302,143.00
6. Capital Outlay	6000-6999	1,613,369.25	-47.67%	844,302.00	2.60%	866,254.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,511,976.84	-15.98%	2,110,545.00	-1.98%	2,068,738.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,409,273.35	9.20%	1,538,982.00	4.23%	1,604,090.00
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)		36,528,851.63	-3.61%	35,209,098.72	3.22%	36,343,518.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,429,519.20)		(1,030,773.72)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,460,292.92		1,030,773.72		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,030,773.72		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,030,773.72				
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)		1,030,773.72		0.00		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.						

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	129,461,452.44	6.09%	137,347,480.00	5.44%	144,818,630.00
2. Federal Revenues	8100-8299	8,738,807.76	0.00%	8,738,807.00	0.00%	8,738,807.00
3. Other State Revenues	8300-8599	15,163,439.71	-59.09%	6,203,282.00	1.99%	6,326,968.00
4. Other Local Revenues	8600-8799	8,443,759.61	-13.41%	7,311,324.00	1.59%	7,427,791.00
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)		161,807,459.52	-1.36%	159,600,893.00	4.83%	167,312,196.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				62,579,521.47		64,700,431.47
b. Step & Column Adjustment				1,251,590.00		1,294,009.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				869,320.00		789,376.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,579,521.47	3.39%	64,700,431.47	3.22%	66,783,816.47
2. Classified Salaries						
a. Base Salaries				20,880,976.96		21,298,595.96
b. Step & Column Adjustment				417,619.00		425,972.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,880,976.96	2.00%	21,298,595.96	2.00%	21,724,567.96
3. Employee Benefits	3000-3999	32,657,895.02	11.51%	36,418,318.00	12.21%	40,864,915.00
4. Books and Supplies	4000-4999	9,885,647.64	-8.79%	9,016,874.29	2.60%	9,251,313.57
5. Services and Other Operating Expenditures	5000-5999	18,046,461.44	-4.69%	17,200,322.00	2.62%	17,651,207.00
6. Capital Outlay	6000-6999	3,627,695.70	-19.87%	2,906,972.00	2.60%	2,982,554.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,705,083.84	-7.02%	5,304,642.00	7.68%	5,711,841.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(443,831.32)	0.00%	(443,831.00)	0.00%	(443,831.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,500,000.00	0.00%	2,500,000.00	0.00%	2,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		155,439,450.75	2.23%	158,902,324.72	5.11%	167,026,384.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		6,368,008.77		698,568.28		285,812.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		22,000,823.82		28,368,832.59		29,067,400.87
2. Ending Fund Balance (Sum lines C and D1)		28,368,832.59		29,067,400.87		29,353,212.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,030,773.72		0.00		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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,646,973.00		7,945,116.00		8,351,319.00
2. Unassigned/Unappropriated	9790	19,691,085.87		21,122,284.87		21,001,893.87
f. Total Components of Ending Fund Balance		28,368,832.59		29,067,400.87		29,353,212.87
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,646,973.00		7,945,116.00		8,351,319.00
c. Unassigned/Unappropriated	9790	19,691,085.87		21,122,284.87		21,001,893.87
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>		<b>27,338,058.87</b>		<b>29,067,400.87</b>		<b>29,353,212.87</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>17.59%</b>		<b>18.29%</b>		<b>17.57%</b>
<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				
<b>2. District ADA</b> Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		15,129.60		15,256.38		15,360.47
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		155,439,450.75		158,902,324.72		167,026,384.00
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)		155,439,450.75		158,902,324.72		167,026,384.00
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)		4,663,183.52		4,767,069.74		5,010,791.52
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)		4,663,183.52		4,767,069.74		5,010,791.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Fund 01 – General Fund  
Unrestricted**

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	128,635,406.00	128,635,406.00	31,795,065.66	129,461,452.44	826,046.44	0.6%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	143,843.48	143,843.48	133,843.48	1338.4%
3) Other State Revenue		8300-8599	11,502,064.17	11,502,064.17	83,473.65	10,440,941.17	(1,061,123.00)	-9.2%
4) Other Local Revenue		8600-8799	593,965.25	593,965.25	388,302.78	680,586.66	86,621.41	14.6%
5) TOTAL, REVENUES			140,741,435.42	140,741,435.42	32,410,685.57	140,726,823.75		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	54,139,670.57	54,139,670.57	14,813,134.68	53,888,661.99	251,008.58	0.5%
2) Classified Salaries		2000-2999	15,415,907.54	15,415,907.54	4,415,222.78	15,620,921.01	(205,013.47)	-1.3%
3) Employee Benefits		3000-3999	25,029,943.76	25,029,943.76	6,894,020.13	24,834,018.40	195,925.36	0.8%
4) Books and Supplies		4000-4999	6,206,464.36	6,206,464.36	1,415,081.22	6,017,028.45	189,435.91	3.1%
5) Services and Other Operating Expenditures		5000-5999	15,465,012.52	15,465,012.52	4,110,367.84	12,695,640.49	2,769,372.03	17.9%
6) Capital Outlay		6000-6999	394,520.25	394,520.25	606,715.06	2,014,326.45	(1,619,806.20)	-410.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,193,107.00	3,193,107.00	908,393.35	3,193,107.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,883,788.75)	(1,883,788.75)	(10,382.89)	(1,853,104.67)	(30,684.08)	1.6%
9) TOTAL, EXPENDITURES			117,960,837.25	117,960,837.25	33,152,552.17	116,410,599.12		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			22,780,598.17	22,780,598.17	(741,866.60)	24,316,224.63		
<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	2,500,000.00	(2,500,000.00)	New
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	(14,487,147.15)	(14,487,147.15)	0.00	(14,018,696.66)	468,450.49	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,487,147.15)	(14,487,147.15)	0.00	(16,518,696.66)		

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>			8,293,451.02	8,293,451.02	(741,866.60)	7,797,527.97		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,303,792.26	16,303,792.26		19,540,530.90	3,236,738.64	19.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,303,792.26	16,303,792.26		19,540,530.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,303,792.26	16,303,792.26		19,540,530.90		
2) Ending Balance, June 30 (E + F1e)			24,597,243.28	24,597,243.28		27,338,058.87		
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			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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,420,315.00	7,420,315.00		7,646,973.00		
Unassigned/Unappropriated Amount			17,176,928.28	17,176,928.28		19,691,085.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col E & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	98,516,587.00	98,516,587.00	26,709,300.00	95,462,252.00	(3,054,335.00)	-3.1%
Education Protection Account State Aid - Current Year		8012	18,472,467.00	18,472,467.00	4,975,523.00	20,116,145.00	1,643,678.00	8.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	157,127.00	157,127.00	0.00	157,127.00	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	3,746.00	3,746.00	0.00	3,746.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,465,866.00	13,465,866.00	0.00	13,714,659.00	248,793.00	1.8%
Unsecured Roll Taxes		8042	588,228.00	588,228.00	0.00	595,083.00	6,855.00	1.2%
Prior Years' Taxes		8043	80,700.00	80,700.00	11,637.33	102,785.00	22,085.00	27.4%
Supplemental Taxes		8044	200,918.00	200,918.00	96,181.89	212,427.00	11,509.00	5.7%
Education Revenue Augmentation Fund (ERAF)		8045	(2,880,329.00)	(2,880,329.00)	0.00	(1,052,240.00)	1,828,089.00	-63.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,096.00	30,096.00	0.00	147,045.00	116,949.00	388.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,423.44	2,423.44	2,423.44	New
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>128,635,406.00</b>	<b>128,635,406.00</b>	<b>31,795,065.66</b>	<b>129,461,452.44</b>	<b>826,046.44</b>	<b>0.6%</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>128,635,406.00</b>	<b>128,635,406.00</b>	<b>31,795,065.66</b>	<b>129,461,452.44</b>	<b>826,046.44</b>	<b>0.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	10,000.00	10,000.00	143,843.48	143,843.48	133,843.48	1338.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>143,843.48</b>	<b>143,843.48</b>	<b>133,843.48</b>	<b>1338.4%</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	58,968.00	58,968.00	39,698.51	58,968.00	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	9,464,133.00	9,464,133.00	0.00	8,403,010.00	(1,061,123.00)	-11.2%
Lottery - Unrestricted and Instructional Materials		8560	1,948,963.17	1,948,963.17	26,905.54	1,948,963.17	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	30,000.00	30,000.00	16,869.60	30,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,502,064.17</b>	<b>11,502,064.17</b>	<b>83,473.65</b>	<b>10,440,941.17</b>	<b>(1,061,123.00)</b>	<b>-9.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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 LCFE Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFE 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	15,000.00	15,000.00	4,409.50	15,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	72,485.57	228,120.00	53,120.00	30.4%
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	0.00	0.00	5,300.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFE (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	403,965.25	403,965.25	306,107.71	437,466.66	33,501.41	8.3%
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>			593,965.25	593,965.25	388,302.78	680,586.66	86,621.41	14.6%
<b>TOTAL, REVENUES</b>			140,741,435.42	140,741,435.42	32,410,685.57	140,726,823.75	(14,611.67)	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 E & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	43,599,996.06	43,599,996.06	11,423,985.07	42,950,814.62	649,181.44	1.5%
Certificated Pupil Support Salaries		1200	5,439,187.52	5,439,187.52	1,666,478.84	5,594,065.15	(154,877.63)	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,447,638.90	4,447,638.90	1,495,453.73	4,606,587.82	(158,948.92)	-3.6%
Other Certificated Salaries		1900	652,848.09	652,848.09	227,217.04	737,194.40	(84,346.31)	-12.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>54,139,670.57</b>	<b>54,139,670.57</b>	<b>14,813,134.68</b>	<b>53,888,661.99</b>	<b>251,008.58</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	751,113.56	751,113.56	115,820.13	797,113.29	(45,999.73)	-6.1%
Classified Support Salaries		2200	7,903,407.40	7,903,407.40	2,314,558.89	7,969,157.06	(65,749.66)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,707,916.94	1,707,916.94	546,378.67	1,812,217.41	(104,300.47)	-6.1%
Clerical, Technical and Office Salaries		2400	4,465,761.91	4,465,761.91	1,298,701.15	4,486,103.83	(20,341.92)	-0.5%
Other Classified Salaries		2900	587,707.73	587,707.73	139,763.94	556,329.42	31,378.31	5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,415,907.54</b>	<b>15,415,907.54</b>	<b>4,415,222.78</b>	<b>15,620,921.01</b>	<b>(205,013.47)</b>	<b>-1.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,751,178.82	5,751,178.82	1,584,446.83	5,748,842.58	2,336.24	0.0%
PERS		3201-3202	1,715,166.55	1,715,166.55	482,396.07	1,675,226.74	39,939.81	2.3%
OASDI/Medicare/Alternative		3301-3302	2,165,567.14	2,165,567.14	517,540.77	1,994,317.61	171,249.53	7.9%
Health and Welfare Benefits		3401-3402	12,499,335.28	12,499,335.28	3,405,867.90	12,484,052.58	15,282.70	0.1%
Unemployment Insurance		3501-3502	49,769.59	49,769.59	9,618.13	49,812.02	(42.43)	-0.1%
Workers' Compensation		3601-3602	1,413,596.75	1,413,596.75	335,906.59	1,419,192.61	(5,595.86)	-0.4%
OPEB, Allocated		3701-3702	1,430,999.21	1,430,999.21	558,243.84	1,458,243.84	(27,244.63)	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,330.42	4,330.42	0.00	4,330.42	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>25,029,943.76</b>	<b>25,029,943.76</b>	<b>6,894,020.13</b>	<b>24,834,018.40</b>	<b>195,925.36</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	132,916.02	132,916.02	102,456.03	207,700.00	(74,783.98)	-56.3%
Books and Other Reference Materials		4200	86,540.30	86,540.30	(1,045.18)	84,762.99	1,777.31	2.1%
Materials and Supplies		4300	5,454,247.97	5,454,247.97	1,167,875.51	4,944,949.10	509,298.87	9.3%
Noncapitalized Equipment		4400	532,760.07	532,760.07	145,794.86	779,616.36	(246,856.29)	-46.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,206,464.36</b>	<b>6,206,464.36</b>	<b>1,415,081.22</b>	<b>6,017,028.45</b>	<b>189,435.91</b>	<b>3.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	100,000.00	(100,000.00)	New
Travel and Conferences		5200	338,472.30	338,472.30	72,801.74	379,028.69	(40,556.39)	-12.0%
Dues and Memberships		5300	49,231.15	49,231.15	37,356.72	52,745.43	(3,514.28)	-7.1%
Insurance		5400-5450	1,415,405.00	1,415,405.00	1,188,115.56	1,404,405.00	11,000.00	0.8%
Operations and Housekeeping Services		5500	3,174,514.60	3,174,514.60	1,194,324.65	3,178,122.60	(3,808.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,588,798.28	5,588,798.28	320,179.75	1,886,006.94	3,702,791.34	66.3%
Transfers of Direct Costs		5710	(65,139.43)	(65,139.43)	(9,768.09)	(59,754.75)	(5,384.68)	8.3%
Transfers of Direct Costs - Interfund		5750	(6,165.47)	(6,165.47)	(3,974.35)	(9,863.53)	3,698.06	-60.0%
Professional/Consulting Services and Operating Expenditures		5800	3,492,746.21	3,492,746.21	1,121,468.18	4,231,064.05	(738,317.84)	-21.1%
Communications		5900	1,477,149.88	1,477,149.88	189,863.68	1,533,886.06	(56,736.18)	-3.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,465,012.52</b>	<b>15,465,012.52</b>	<b>4,110,367.84</b>	<b>12,695,640.49</b>	<b>2,769,372.03</b>	<b>17.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	184,500.00	184,500.00	310.00	184,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,818.25	9,818.25	530,559.47	990,413.13	(980,594.88)	-9987.5%
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	194,777.00	194,777.00	75,845.59	264,498.12	(69,721.12)	-35.8%
Equipment Replacement		6500	5,425.00	5,425.00	0.00	574,915.20	(569,490.20)	-10497.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>394,520.25</b>	<b>394,520.25</b>	<b>606,715.06</b>	<b>2,014,326.45</b>	<b>(1,619,806.20)</b>	<b>-410.6%</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	10,669.00	10,669.00	0.00	10,669.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	595,000.00	595,000.00	(389,711.00)	595,000.00	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	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	1,137,438.00	1,137,438.00	558,104.35	1,137,438.00	0.00	0.0%
Other Debt Service - Principal		7439	1,450,000.00	1,450,000.00	740,000.00	1,450,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,193,107.00</b>	<b>3,193,107.00</b>	<b>908,393.35</b>	<b>3,193,107.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,294,880.47)	(1,294,880.47)	(10,182.14)	(1,409,273.35)	114,392.88	-8.8%
Transfers of Indirect Costs - Interfund		7350	(588,908.28)	(588,908.28)	(200.75)	(443,831.32)	(145,076.96)	24.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,883,788.75)</b>	<b>(1,883,788.75)</b>	<b>(10,382.89)</b>	<b>(1,853,104.67)</b>	<b>(30,684.08)</b>	<b>1.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>117,960,837.25</b>	<b>117,960,837.25</b>	<b>33,152,552.17</b>	<b>116,410,599.12</b>	<b>1,550,238.13</b>	<b>1.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	2,500,000.00	(2,500,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,500,000.00	(2,500,000.00)	New
<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	(14,487,147.15)	(14,487,147.15)	0.00	(14,018,696.66)	468,450.49	-3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,487,147.15)	(14,487,147.15)	0.00	(14,018,696.66)	468,450.49	-3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(14,487,147.15)	(14,487,147.15)	0.00	(16,518,696.66)	(2,031,549.51)	14.0%

**Fund 01 – General Fund  
Restricted**

2015-16 First 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	7,633,928.36	7,633,928.36	(155,304.74)	8,594,964.28	961,035.92	12.6%
3) Other State Revenue		8300-8599	616,425.54	616,425.54	(157,596.40)	4,722,498.54	4,106,073.00	666.1%
4) Other Local Revenue		8600-8799	6,612,814.13	6,612,814.13	1,112,250.27	7,763,172.95	1,150,358.82	17.4%
5) TOTAL, REVENUES			14,863,168.03	14,863,168.03	799,349.13	21,080,635.77		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,730,469.02	8,730,469.02	2,248,376.32	8,690,859.48	39,609.54	0.5%
2) Classified Salaries		2000-2999	5,148,172.51	5,148,172.51	1,332,134.57	5,260,055.95	(111,883.44)	-2.2%
3) Employee Benefits		3000-3999	5,093,035.96	5,093,035.96	1,285,060.05	7,823,876.62	(2,730,840.66)	-53.6%
4) Books and Supplies		4000-4999	3,338,085.27	3,338,085.27	1,181,275.01	3,868,619.19	(530,533.92)	-15.9%
5) Services and Other Operating Expenditures		5000-5999	3,295,761.04	3,295,761.04	701,750.24	5,350,820.95	(2,055,059.91)	-62.4%
6) Capital Outlay		6000-6999	1,033,046.84	1,033,046.84	264,985.11	1,613,369.25	(580,322.41)	-56.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,512,016.24	2,512,016.24	830,523.02	2,511,976.84	39.40	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,294,880.47	1,294,880.47	3,370.87	1,409,273.35	(114,392.88)	-8.8%
9) TOTAL, EXPENDITURES			30,445,467.35	30,445,467.35	7,847,475.19	36,528,851.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,582,299.32)	(15,582,299.32)	(7,048,126.06)	(15,448,215.86)		
<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	14,487,147.15	14,487,147.15	0.00	14,018,696.66	(468,450.49)	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,487,147.15	14,487,147.15	0.00	14,018,696.66		

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>			(1,095,152.17)	(1,095,152.17)	(7,048,126.06)	(1,429,519.20)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,761,866.71	1,761,866.71		2,460,292.92	698,426.21	39.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,761,866.71	1,761,866.71		2,460,292.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,761,866.71	1,761,866.71		2,460,292.92		
2) Ending Balance, June 30 (E + F1e)			666,714.54	666,714.54		1,030,773.72		
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	666,714.54	666,714.54		1,030,773.72		
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	2,417,619.00	2,417,619.00	(1,157,184.00)	2,417,619.00	0.00	0.0%
Special Education Discretionary Grants		8182	169,150.00	169,150.00	(8,179.00)	169,150.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	91,630.00	91,630.00	0.00	78,960.00	(12,670.00)	-13.8%
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	4,099,915.00	4,099,915.00	714,958.66	4,795,282.66	695,367.66	17.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	29,206.00	29,206.00	1,242.44	17,067.44	(12,138.56)	-41.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	317,845.00	317,845.00	90,489.28	635,172.28	317,327.28	99.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	21,783.99	21,783.99	9,251.48	26,172.48	4,388.49	20.1%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	193,251.37	193,251.37	97,759.85	208,210.85	14,959.48	7.7%
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	143,528.00	143,528.00	(0.95)	143,528.00	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	150,000.00	150,000.00	96,357.50	103,801.57	(46,198.43)	-30.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,633,928.36</b>	<b>7,633,928.36</b>	<b>(155,304.74)</b>	<b>8,594,964.28</b>	<b>961,035.92</b>	<b>12.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	589,785.54	589,785.54	39,095.60	589,785.54	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	26,640.00	26,640.00	(196,692.00)	4,132,713.00	4,106,073.00	15413.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>616,425.54</b>	<b>616,425.54</b>	<b>(157,596.40)</b>	<b>4,722,498.54</b>	<b>4,106,073.00</b>	<b>666.1%</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	2,325.77	2,642.09	2,642.09	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	781,134.80	781,134.80	(2,079.23)	856,784.00	75,649.20	9.7%
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%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,135,888.33	1,135,888.33	(27,184.48)	2,281,455.86	1,145,567.53	100.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,695,791.00	4,695,791.00	1,139,188.21	4,622,291.00	(73,500.00)	-1.6%
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>6,612,814.13</b>	<b>6,612,814.13</b>	<b>1,112,250.27</b>	<b>7,763,172.95</b>	<b>1,150,358.82</b>	<b>17.4%</b>
<b>TOTAL, REVENUES</b>			<b>14,863,168.03</b>	<b>14,863,168.03</b>	<b>799,349.13</b>	<b>21,080,635.77</b>	<b>6,217,467.74</b>	<b>41.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,837,053.09	5,837,053.09	1,472,832.88	5,812,718.95	24,334.14	0.4%
Certificated Pupil Support Salaries		1200	1,258,196.88	1,258,196.88	338,726.13	1,261,651.38	(3,454.50)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	853,944.05	853,944.05	247,956.93	821,005.93	32,938.12	3.9%
Other Certificated Salaries		1900	781,275.00	781,275.00	188,860.38	795,483.22	(14,208.22)	-1.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,730,469.02</b>	<b>8,730,469.02</b>	<b>2,248,376.32</b>	<b>8,690,859.48</b>	<b>39,609.54</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,734,300.67	2,734,300.67	681,916.33	2,884,394.67	(150,094.00)	-5.5%
Classified Support Salaries		2200	1,503,279.15	1,503,279.15	400,898.68	1,441,107.13	62,172.02	4.1%
Classified Supervisors' and Administrators' Salaries		2300	500,725.87	500,725.87	154,385.61	510,079.69	(9,353.82)	-1.9%
Clerical, Technical and Office Salaries		2400	226,451.30	226,451.30	62,629.84	225,246.42	1,204.88	0.5%
Other Classified Salaries		2900	183,415.52	183,415.52	32,304.11	199,228.04	(15,812.52)	-8.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,148,172.51</b>	<b>5,148,172.51</b>	<b>1,332,134.57</b>	<b>5,260,055.95</b>	<b>(111,883.44)</b>	<b>-2.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	942,787.90	942,787.90	236,510.55	3,840,554.15	(2,897,766.25)	-307.4%
PERS		3201-3202	532,017.38	532,017.38	126,828.92	480,026.90	51,990.48	9.8%
OASDI/Medicare/Alternative		3301-3302	561,326.68	561,326.68	123,120.86	518,730.43	42,596.25	7.6%
Health and Welfare Benefits		3401-3402	2,698,661.00	2,698,661.00	669,462.08	2,636,625.18	62,035.82	2.3%
Unemployment Insurance		3501-3502	8,406.85	8,406.85	1,782.64	8,207.16	199.69	2.4%
Workers' Compensation		3601-3602	284,711.34	284,711.34	72,689.59	285,067.39	(356.05)	-0.1%
OPEB, Allocated		3701-3702	65,124.81	65,124.81	54,665.41	54,665.41	10,459.40	16.1%
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>5,093,035.96</b>	<b>5,093,035.96</b>	<b>1,285,060.05</b>	<b>7,823,876.62</b>	<b>(2,730,840.66)</b>	<b>-53.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	75,435.02	75,435.02	130,137.39	163,727.39	(88,292.37)	-117.0%
Books and Other Reference Materials		4200	35,549.17	35,549.17	4,269.29	41,146.05	(5,596.88)	-15.7%
Materials and Supplies		4300	2,975,811.53	2,975,811.53	1,021,189.21	3,358,884.86	(383,073.33)	-12.9%
Noncapitalized Equipment		4400	251,289.55	251,289.55	25,679.12	304,860.89	(53,571.34)	-21.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,338,085.27</b>	<b>3,338,085.27</b>	<b>1,181,275.01</b>	<b>3,868,619.19</b>	<b>(530,533.92)</b>	<b>-15.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	874,153.62	874,153.62	19,800.00	750,636.00	123,517.62	14.1%
Travel and Conferences		5200	104,545.78	104,545.78	23,138.72	128,046.41	(23,500.63)	-22.5%
Dues and Memberships		5300	9,181.80	9,181.80	100.00	8,588.80	593.00	6.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	740.00	740.00	245.36	740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	538,968.79	538,968.79	109,601.25	614,316.20	(75,347.41)	-14.0%
Transfers of Direct Costs		5710	65,139.43	65,139.43	9,768.09	59,754.75	5,384.68	8.3%
Transfers of Direct Costs - Interfund		5750	12,251.96	12,251.96	0.00	11,836.17	415.79	3.4%
Professional/Consulting Services and Operating Expenditures		5800	1,675,017.62	1,675,017.62	534,502.87	3,758,982.38	(2,083,964.76)	-124.4%
Communications		5900	15,762.04	15,762.04	4,593.95	17,920.24	(2,158.20)	-13.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,295,761.04</b>	<b>3,295,761.04</b>	<b>701,750.24</b>	<b>5,350,820.95</b>	<b>(2,055,059.91)</b>	<b>-62.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	150,000.00	150,000.00	252,035.00	300,925.00	(150,925.00)	-100.6%
Buildings and Improvements of Buildings		6200	709,814.49	709,814.49	0.00	1,216,782.09	(506,967.60)	-71.4%
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	28,056.00	28,056.00	6,304.11	28,056.00	0.00	0.0%
Equipment Replacement		6500	145,176.35	145,176.35	6,646.00	67,606.16	77,570.19	53.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,033,046.84</b>	<b>1,033,046.84</b>	<b>264,985.11</b>	<b>1,613,369.25</b>	<b>(580,322.41)</b>	<b>-56.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	481,800.00	481,800.00	0.00	481,800.00	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	483,984.65	483,984.65	37,849.79	483,984.64	0.01	0.0%
Other Debt Service - Principal		7439	1,546,231.59	1,546,231.59	792,673.23	1,546,192.20	39.39	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,512,016.24</b>	<b>2,512,016.24</b>	<b>830,523.02</b>	<b>2,511,976.84</b>	<b>39.40</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,294,880.47	1,294,880.47	3,370.87	1,409,273.35	(114,392.88)	-8.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,294,880.47</b>	<b>1,294,880.47</b>	<b>3,370.87</b>	<b>1,409,273.35</b>	<b>(114,392.88)</b>	<b>-8.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,445,467.35</b>	<b>30,445,467.35</b>	<b>7,847,475.19</b>	<b>36,528,851.63</b>	<b>(6,083,384.28)</b>	<b>-20.0%</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		
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		
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	14,487,147.15	14,487,147.15	0.00	14,018,696.66	(468,450.49)	-3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,487,147.15	14,487,147.15	0.00	14,018,696.66	(468,450.49)	-3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			14,487,147.15	14,487,147.15	0.00	14,018,696.66	468,450.49	-3.2%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
5640	Medi-Cal Billing Option	136,842.92
6230	California Clean Energy Jobs Act	450,454.92
6512	Special Ed: Mental Health Services	333,999.41
9010	Other Restricted Local	109,476.47
Total, Restricted Balance		<u>1,030,773.72</u>

# **Fund 11 – Adult Education Fund**

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	452,034.00	452,034.00	(2.19)	416,248.00	(35,786.00)	-7.9%
3) Other State Revenue		8300-8599	0.00	0.00	305,023.00	322,418.00	322,418.00	New
4) Other Local Revenue		8600-8799	156,446.22	156,446.22	18,948.04	159,513.25	3,067.03	2.0%
5) TOTAL, REVENUES			608,480.22	608,480.22	323,968.85	898,179.25		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	260,063.44	260,063.44	37,064.81	229,801.54	30,261.90	11.6%
2) Classified Salaries		2000-2999	113,392.97	113,392.97	27,551.30	105,349.89	8,043.08	7.1%
3) Employee Benefits		3000-3999	88,660.66	88,660.66	14,794.43	101,236.05	(12,575.39)	-14.2%
4) Books and Supplies		4000-4999	128,350.51	128,350.51	6,439.51	120,216.14	8,134.37	6.3%
5) Services and Other Operating Expenditures		5000-5999	168,811.56	168,811.56	6,448.52	156,473.56	12,338.00	7.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,787.00	5,787.00	200.75	5,787.00	0.00	0.0%
9) TOTAL, EXPENDITURES			765,066.14	765,066.14	92,499.32	718,864.18		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(156,585.92)	(156,585.92)	231,469.53	179,315.07		
<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>			(156,585.92)	(156,585.92)	231,469.53	179,315.07		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	194,203.77	194,203.77		207,055.74	12,851.97	6.6%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			194,203.77	194,203.77		207,055.74		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			194,203.77	194,203.77		207,055.74		
2) Ending Balance, June 30 (E + F1e)								
			37,617.85	37,617.85		386,370.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		182,362.00		
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	37,617.85	37,617.85		204,008.81		
	0000	9780	37,617.85					
	0000	9780		37,617.85				
	0000	9780				204,008.81		
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 First Interim  
Adult Education 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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	121,536.00	121,536.00	(0.20)	121,536.00	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	330,498.00	330,498.00	(1.99)	294,712.00	(35,786.00)	-10.8%
TOTAL, FEDERAL REVENUE			452,034.00	452,034.00	(2.19)	416,248.00	(35,786.00)	-7.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	305,023.00	322,418.00	322,418.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	305,023.00	322,418.00	322,418.00	New
<b>OTHER LOCAL REVENUE</b>								
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	431.22	431.22	125.04	431.22	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	156,015.00	156,015.00	18,823.00	159,082.03	3,067.03	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,446.22	156,446.22	18,948.04	159,513.25	3,067.03	2.0%
TOTAL, REVENUES			608,480.22	608,480.22	323,968.85	898,179.25		

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	234,884.44	234,884.44	29,400.21	203,724.54	31,159.90	13.3%
Certificated Pupil Support Salaries		1200	4,247.00	4,247.00	1,415.84	4,247.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,932.00	20,932.00	6,248.76	21,830.00	(898.00)	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>260,063.44</b>	<b>260,063.44</b>	<b>37,064.81</b>	<b>229,801.54</b>	<b>30,261.90</b>	<b>11.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	40,599.00	40,599.00	11,077.05	40,616.00	(17.00)	0.0%
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	72,793.97	72,793.97	16,474.25	64,733.89	8,060.08	11.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>113,392.97</b>	<b>113,392.97</b>	<b>27,551.30</b>	<b>105,349.89</b>	<b>8,043.08</b>	<b>7.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,044.00	24,044.00	3,840.47	40,247.00	(16,203.00)	-67.4%
PERS		3201-3202	7,870.64	7,870.64	2,245.26	7,943.27	(72.63)	-0.9%
OASDI/Medicare/Alternative		3301-3302	13,109.02	13,109.02	2,376.97	12,294.05	814.97	6.2%
Health and Welfare Benefits		3401-3402	34,840.00	34,840.00	6,149.04	32,383.88	2,256.12	6.5%
Unemployment Insurance		3501-3502	363.00	363.00	32.31	321.64	41.36	11.4%
Workers' Compensation		3601-3602	8,634.00	8,634.00	150.38	8,046.21	587.79	6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>88,660.66</b>	<b>88,660.66</b>	<b>14,794.43</b>	<b>101,236.05</b>	<b>(12,575.39)</b>	<b>-14.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	144.44	144.44	0.00	11,067.07	(10,922.63)	-7562.1%
Materials and Supplies		4300	126,206.07	126,206.07	4,393.72	106,077.87	20,128.20	15.9%
Noncapitalized Equipment		4400	2,000.00	2,000.00	2,045.79	3,071.20	(1,071.20)	-53.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>128,350.51</b>	<b>128,350.51</b>	<b>6,439.51</b>	<b>120,216.14</b>	<b>8,134.37</b>	<b>6.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	0.00	0.00	20.29	500.00	(500.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	3,500.00	3,500.00	948.23	1,950.00	1,550.00	44.3%
Professional/Consulting Services and Operating Expenditures		5800	165,111.56	165,111.56	5,480.00	154,023.56	11,088.00	6.7%
Communications		5900	200.00	200.00	0.00	0.00	200.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>168,811.56</b>	<b>168,811.56</b>	<b>6,448.52</b>	<b>156,473.56</b>	<b>12,338.00</b>	<b>7.3%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,787.00	5,787.00	200.75	5,787.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>5,787.00</b>	<b>5,787.00</b>	<b>200.75</b>	<b>5,787.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>765,066.14</b>	<b>765,066.14</b>	<b>92,499.32</b>	<b>718,864.18</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>								
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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2015/16 Projected Year Totals</b>
6391	Adult Education Block Grant Program	182,362.00
Total, Restricted Balance		<u>182,362.00</u>

## **Fund 12 – Child Development Fund**

2015-16 First 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>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	799,652.00	799,652.00	322,476.76	801,940.00	2,288.00	0.3%
4) Other Local Revenue		8600-8799	500.00	500.00	39.98	500.00	0.00	0.0%
5) TOTAL, REVENUES			800,152.00	800,152.00	322,516.74	802,440.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,306.00	26,306.00	10,677.24	32,032.00	(5,726.00)	-21.8%
2) Classified Salaries		2000-2999	377,797.00	377,797.00	91,670.06	386,923.32	(9,126.32)	-2.4%
3) Employee Benefits		3000-3999	126,876.00	126,876.00	29,483.67	140,079.56	(13,203.56)	-10.4%
4) Books and Supplies		4000-4999	202,806.70	202,806.70	5,558.49	170,478.23	32,328.47	15.9%
5) Services and Other Operating Expenditures		5000-5999	10,007.44	10,007.44	1,129.85	16,568.03	(6,560.59)	-65.6%
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	55,858.86	55,858.86	6,811.27	55,858.86	0.00	0.0%
9) TOTAL, EXPENDITURES			799,652.00	799,652.00	145,330.58	801,940.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	177,186.16	500.00		
<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>			500.00	500.00	177,186.16	500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,303.63	27,303.63		42,607.56	15,303.93	56.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,303.63	27,303.63		42,607.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,303.63	27,303.63		42,607.56		
2) Ending Balance, June 30 (E + F1e)			27,803.63	27,803.63		43,107.56		
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			17,665.88	17,665.88		31,671.63		
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	10,137.75	10,137.75		11,435.93		
Child Development Program	0000	9780	10,137.75					
Child Development Program	0000	9780		10,137.75				
Child Development Program	0000	9780				11,435.93		
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>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	799,652.00	799,652.00	322,476.76	799,652.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	2,288.00	2,288.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>799,652.00</b>	<b>799,652.00</b>	<b>322,476.76</b>	<b>801,940.00</b>	<b>2,288.00</b>	<b>0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	500.00	500.00	39.98	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%
<b>Fees and Contracts</b>								
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%
<b>Other Local Revenue</b>								
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>500.00</b>	<b>500.00</b>	<b>39.98</b>	<b>500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>800,152.00</b>	<b>800,152.00</b>	<b>322,516.74</b>	<b>802,440.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,306.00	26,306.00	10,677.24	32,032.00	(5,726.00)	-21.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>26,306.00</b>	<b>26,306.00</b>	<b>10,677.24</b>	<b>32,032.00</b>	<b>(5,726.00)</b>	<b>-21.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	190,642.00	190,642.00	46,459.27	196,749.00	(6,107.00)	-3.2%
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	22,196.00	22,196.00	6,483.08	22,302.68	(106.68)	-0.5%
Other Classified Salaries		2900	164,959.00	164,959.00	38,727.71	167,871.64	(2,912.64)	-1.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>377,797.00</b>	<b>377,797.00</b>	<b>91,670.06</b>	<b>386,923.32</b>	<b>(9,126.32)</b>	<b>-2.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,123.00	4,123.00	1,510.56	14,941.18	(10,818.18)	-262.4%
PERS		3201-3202	25,518.00	25,518.00	5,650.82	27,992.00	(2,474.00)	-9.7%
OASDI/Medicare/Alternative		3301-3302	25,105.00	25,105.00	5,896.05	28,919.16	(3,814.16)	-15.2%
Health and Welfare Benefits		3401-3402	63,469.00	63,469.00	14,611.71	59,259.00	4,210.00	6.6%
Unemployment Insurance		3501-3502	258.00	258.00	51.19	265.05	(7.05)	-2.7%
Workers' Compensation		3601-3602	8,403.00	8,403.00	1,763.34	8,703.17	(300.17)	-3.6%
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>126,876.00</b>	<b>126,876.00</b>	<b>29,483.67</b>	<b>140,079.56</b>	<b>(13,203.56)</b>	<b>-10.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Materials and Supplies		4300	176,287.23	176,287.23	5,558.49	143,958.76	32,328.47	18.3%
Noncapitalized Equipment		4400	6,519.47	6,519.47	0.00	6,519.47	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>202,806.70</b>	<b>202,806.70</b>	<b>5,558.49</b>	<b>170,478.23</b>	<b>32,328.47</b>	<b>15.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	1,031.47	1,031.47	338.00	1,031.47	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	799.80	799.80	433.85	799.80	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	5,210.18	5,210.18	0.00	6,270.77	(1,060.59)	-20.4%
Professional/Consulting Services and Operating Expenditures		5800	2,717.19	2,717.19	242.00	7,717.19	(5,000.00)	-184.0%
Communications		5900	248.80	248.80	116.00	748.80	(500.00)	-201.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,007.44</b>	<b>10,007.44</b>	<b>1,129.85</b>	<b>16,568.03</b>	<b>(6,560.59)</b>	<b>-65.6%</b>
<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>			<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								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	55,858.86	55,858.86	6,811.27	55,858.86	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>55,858.86</b>	<b>55,858.86</b>	<b>6,811.27</b>	<b>55,858.86</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>799,652.00</b>	<b>799,652.00</b>	<b>145,330.58</b>	<b>801,940.00</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		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%
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>		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	31,671.63
Total, Restricted Balance		<u>31,671.63</u>

## **Fund 13 – Cafeteria Fund**

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	6,400,000.00	6,400,000.00	44,264.12	6,400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,000.00	520,000.00	3,584.55	520,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010,000.00	1,010,000.00	226,744.65	1,259,278.14	249,278.14	24.7%
5) TOTAL REVENUES			7,930,000.00	7,930,000.00	274,593.32	8,179,278.14		
<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	2,368,718.00	2,368,718.00	622,267.79	2,369,965.00	(1,247.00)	-0.1%
3) Employee Benefits		3000-3999	987,892.29	987,892.29	252,018.50	961,176.29	26,716.00	2.7%
4) Books and Supplies		4000-4999	4,199,500.00	4,199,500.00	1,243,073.48	4,455,045.42	(255,545.42)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	338,402.99	338,402.99	116,376.25	323,666.23	14,736.76	4.4%
6) Capital Outlay		6000-6999	130,000.00	130,000.00	0.00	140,000.00	(10,000.00)	-7.7%
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	527,262.42	527,262.42	0.00	382,185.46	145,076.96	27.5%
9) TOTAL EXPENDITURES			8,551,775.70	8,551,775.70	2,233,736.02	8,632,038.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(621,775.70)	(621,775.70)	(1,959,142.70)	(452,760.26)		
<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 First 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(621,775.70)	(621,775.70)	(1,959,142.70)	(452,760.26)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,119,642.41	3,119,642.41		3,594,815.57	475,173.16	15.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,119,642.41	3,119,642.41		3,594,815.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,119,642.41	3,119,642.41		3,594,815.57		
2) Ending Balance, June 30 (E + F1e)			2,497,866.71	2,497,866.71		3,142,055.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,325,802.83	2,325,802.83		2,967,334.11		
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	172,063.88	172,063.88		174,721.20		
Cafeteria Program	0000	9780	172,063.88					
Cafeteria Program	0000	9780		172,063.88				
Cafeteria Program	0000	9780				174,721.20		
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>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,400,000.00	6,400,000.00	44,264.12	6,400,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			6,400,000.00	6,400,000.00	44,264.12	6,400,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	520,000.00	520,000.00	3,584.55	520,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			520,000.00	520,000.00	3,584.55	520,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	768.14	768.14	768.14	New
Food Service Sales		8634	990,000.00	990,000.00	224,424.90	990,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	2,292.64	20,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(741.03)	248,510.00	248,510.00	New
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,010,000.00	1,010,000.00	226,744.65	1,259,278.14	249,278.14	24.7%
<b>TOTAL, REVENUES</b>			7,930,000.00	7,930,000.00	274,593.32	8,179,278.14		

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	1,936,025.00	1,936,025.00	497,370.37	1,929,636.00	6,389.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	280,593.00	280,593.00	85,383.66	285,993.00	(5,400.00)	-1.9%
Clerical, Technical and Office Salaries		2400	117,100.00	117,100.00	35,677.51	119,336.00	(2,236.00)	-1.9%
Other Classified Salaries		2900	35,000.00	35,000.00	3,836.25	35,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,368,718.00</b>	<b>2,368,718.00</b>	<b>622,267.79</b>	<b>2,369,965.00</b>	<b>(1,247.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,323.00	15,323.00	0.00	9,993.00	5,330.00	34.8%
PERS		3201-3202	259,510.21	259,510.21	70,941.20	258,843.21	667.00	0.3%
OASDI/Medicare/Alternative		3301-3302	183,439.68	183,439.68	44,659.90	183,170.68	269.00	0.1%
Health and Welfare Benefits		3401-3402	471,266.00	471,266.00	119,334.69	450,476.00	20,790.00	4.4%
Unemployment Insurance		3501-3502	3,510.15	3,510.15	309.12	3,514.15	(4.00)	-0.1%
Workers' Compensation		3601-3602	48,533.14	48,533.14	10,463.48	48,869.14	(336.00)	-0.7%
OPEB, Allocated		3701-3702	6,310.11	6,310.11	6,310.11	6,310.11	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>987,892.29</b>	<b>987,892.29</b>	<b>252,018.50</b>	<b>961,176.29</b>	<b>26,716.00</b>	<b>2.7%</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	304,500.00	304,500.00	97,550.14	310,045.42	(5,545.42)	-1.8%
Noncapitalized Equipment		4400	95,000.00	95,000.00	73,150.93	95,000.00	0.00	0.0%
Food		4700	3,800,000.00	3,800,000.00	1,072,372.41	4,050,000.00	(250,000.00)	-6.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,199,500.00</b>	<b>4,199,500.00</b>	<b>1,243,073.48</b>	<b>4,455,045.42</b>	<b>(255,545.42)</b>	<b>-6.1%</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	8,000.00	8,000.00	1,326.82	9,500.00	(1,500.00)	-18.8%
Dues and Memberships		5300	1,900.00	1,900.00	1,876.47	1,900.00	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	203,199.78	203,199.78	41,710.48	194,199.78	9,000.00	4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,158.79)	(43,158.79)	1,405.47	(51,025.53)	7,866.74	-18.2%
Professional/Consulting Services and Operating Expenditures		5800	161,212.00	161,212.00	62,927.03	161,712.00	(500.00)	-0.3%
Communications		5900	7,250.00	7,250.00	7,129.98	7,379.98	(129.98)	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>338,402.99</b>	<b>338,402.99</b>	<b>116,376.25</b>	<b>323,666.23</b>	<b>14,736.76</b>	<b>4.4%</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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	100,000.00	0.00	110,000.00	(10,000.00)	-10.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>140,000.00</b>	<b>(10,000.00)</b>	<b>-7.7%</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	527,262.42	527,262.42	0.00	382,185.46	145,076.96	27.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>527,262.42</b>	<b>527,262.42</b>	<b>0.00</b>	<b>382,185.46</b>	<b>145,076.96</b>	<b>27.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,551,775.70</b>	<b>8,551,775.70</b>	<b>2,233,736.02</b>	<b>8,632,038.40</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 (a - b + c - d + e)</b>			<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	2,966,565.97
9010	Other Restricted Local	768.14
Total, Restricted Balance		<u>2,967,334.11</u>

**Fund 14 – Deferred Maintenance  
Fund**

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	50.00	50.00	3.19	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	3.19	50.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	11,840.00	(11,840.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	449,000.00	(449,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	460,840.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			50.00	50.00	3.19	(460,790.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	2,500,000.00	2,500,000.00	New
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	2,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50.00	50.00	3.19	2,039,210.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,399.32	4,399.32		4,379.29	(20.03)	-0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,399.32	4,399.32		4,379.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,399.32	4,399.32		4,379.29		
2) Ending Balance, June 30 (E + F1e)			4,449.32	4,449.32		2,043,589.29		
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	4,449.32	4,449.32		2,043,589.29		
Deferred Maintenance Projects	0000	9780	4,449.32					
Deferred Maintenance Projects	0000	9780		4,449.32				
Deferred Maintenance Projects	0000	9780				2,043,589.29		
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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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>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>								
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>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	50.00	50.00	3.19	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>50.00</b>	<b>50.00</b>	<b>3.19</b>	<b>50.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>50.00</b>	<b>50.00</b>	<b>3.19</b>	<b>50.00</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%
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	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<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>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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	2,840.00	(2,840.00)	New
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	9,000.00	(9,000.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,840.00</b>	<b>(11,840.00)</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	175,000.00	(175,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	274,000.00	(274,000.00)	New
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>449,000.00</b>	<b>(449,000.00)</b>	<b>New</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>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>480,840.00</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	2,500,000.00	2,500,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>New</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>2,500,000.00</b>		

## **Fund 21 – Building Fund**

2015-16 First Interim  
Building 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>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	2,685.00	2,685.00	4,600.78	3,133.60	448.60	16.7%
5) TOTAL, REVENUES			2,685.00	2,685.00	4,600.78	3,133.60		
<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	5,146.43	5,146.43	2,986.58	8,587.99	(3,441.56)	-66.9%
5) Services and Other Operating Expenditures		5000-5999	264,166.73	264,166.73	1,795.50	523,950.73	(259,784.00)	-98.3%
6) Capital Outlay		6000-6999	119,948.40	119,948.40	302,910.00	876,896.37	(756,947.97)	-631.1%
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			389,261.56	389,261.56	307,692.08	1,409,435.09		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(386,576.56)	(386,576.56)	(303,091.30)	(1,406,301.49)		
<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>			(386,576.56)	(386,576.56)	(303,091.30)	(1,406,301.49)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	504,430.70	504,430.70		1,985,540.24	1,481,109.54	293.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			504,430.70	504,430.70		1,985,540.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			504,430.70	504,430.70		1,985,540.24		
2) Ending Balance, June 30 (E + F1e)			117,854.14	117,854.14		579,238.75		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	117,854.14	117,854.14		579,238.75		
Building Fund Projects	0000	9780	117,854.14					
Building Fund Projects	0000	9780		117,854.14				
Building Fund Projects	0000	9780				579,238.75		
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%
		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	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								
		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	2,685.00	2,685.00	(1,690.16)	3,133.60	448.60	16.7%
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								
		8699	0.00	0.00	6,290.94	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>			2,685.00	2,685.00	4,600.78	3,133.60	448.60	16.7%
<b>TOTAL, REVENUES</b>			2,685.00	2,685.00	4,600.78	3,133.60		

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	4,671.86	4,671.86	2,986.58	7,362.34	(2,690.48)	-57.6%
Noncapitalized Equipment		4400	474.57	474.57	0.00	1,225.65	(751.08)	-158.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,146.43</b>	<b>5,146.43</b>	<b>2,986.58</b>	<b>8,587.99</b>	<b>(3,441.56)</b>	<b>-66.9%</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	264,166.73	264,166.73	1,795.50	523,950.73	(259,784.00)	-98.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>264,166.73</b>	<b>264,166.73</b>	<b>1,795.50</b>	<b>523,950.73</b>	<b>(259,784.00)</b>	<b>-98.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	24,302.31	24,302.31	0.00	21,860.75	2,441.56	10.0%
Buildings and Improvements of Buildings		6200	86,582.09	86,582.09	302,910.00	845,971.62	(759,389.53)	-877.1%
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	9,064.00	9,064.00	0.00	9,064.00	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>119,948.40</b>	<b>119,948.40</b>	<b>302,910.00</b>	<b>876,896.37</b>	<b>(756,947.97)</b>	<b>-831.1%</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>								
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>389,261.56</b>	<b>389,261.56</b>	<b>307,692.08</b>	<b>1,409,435.09</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%
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>
<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>		

# **Fund 25 – Capital Facilities Fund**

2015-16 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	721,000.00	721,000.00	254,852.19	722,499.99	1,499.99	0.2%
5) TOTAL REVENUES			721,000.00	721,000.00	254,852.19	722,499.99		
<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	159,229.00	159,229.00	53,076.52	159,229.00	0.00	0.0%
3) Employee Benefits		3000-3999	56,396.00	56,396.00	19,281.70	58,697.00	(2,301.00)	-4.1%
4) Books and Supplies		4000-4999	0.00	0.00	3,467.59	20,073.41	(20,073.41)	New
5) Services and Other Operating Expenditures		5000-5999	5,031,920.25	5,031,920.25	50,374.45	5,174,784.57	(142,864.32)	-2.8%
6) Capital Outlay		6000-6999	485,000.00	485,000.00	23,794.99	419,317.47	65,682.53	13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	360,954.80	360,954.80	360,920.11	360,954.80	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			6,093,500.05	6,093,500.05	510,915.36	6,193,056.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,372,500.05)	(5,372,500.05)	(256,063.17)	(5,470,556.26)		
<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 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,372,500.05)	(5,372,500.05)	(256,063.17)	(5,470,556.26)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,749,284.50	5,749,284.50		6,837,637.01	1,088,352.51	18.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,749,284.50	5,749,284.50		6,837,637.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,749,284.50	5,749,284.50		6,837,637.01		
2) Ending Balance, June 30 (E + F1e)			376,784.45	376,784.45		1,367,080.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
		9780	376,784.45	376,784.45		1,367,080.75		
	0000	9780	376,784.45					
	0000	9780		376,784.45				
	0000	9780				1,367,080.75		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties								
		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

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	20,000.00	20,000.00	1,497.04	20,000.00	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								
Mitigation/Developer Fees		8681	700,000.00	700,000.00	250,855.16	700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	1,000.00	1,000.00	2,499.99	2,499.99	1,499.99	150.0%
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>721,000.00</b>	<b>721,000.00</b>	<b>254,852.19</b>	<b>722,499.99</b>	<b>1,499.99</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>721,000.00</b>	<b>721,000.00</b>	<b>254,852.19</b>	<b>722,499.99</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	113,095.00	113,095.00	37,698.40	113,095.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,134.00	46,134.00	15,378.12	46,134.00	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>			159,229.00	159,229.00	53,076.52	159,229.00	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	18,864.00	18,864.00	6,287.96	18,864.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,181.00	12,181.00	3,835.58	12,181.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,332.00	24,332.00	8,052.60	24,332.00	0.00	0.0%
Unemployment Insurance		3501-3502	80.00	80.00	26.52	80.00	0.00	0.0%
Workers' Compensation		3601-3602	939.00	939.00	1,079.04	3,240.00	(2,301.00)	-245.0%
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>			56,396.00	56,396.00	19,281.70	58,697.00	(2,301.00)	-4.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	3,467.59	12,773.66	(12,773.66)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	7,299.75	(7,299.75)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	3,467.59	20,073.41	(20,073.41)	New
<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	5,031,920.25	5,031,920.25	50,374.45	5,174,784.57	(142,864.32)	-2.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,031,920.25	5,031,920.25	50,374.45	5,174,784.57	(142,864.32)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	10,850.00	(10,850.00)	New
Land Improvements		6170	0.00	0.00	10,789.00	11,849.00	(11,849.00)	New
Buildings and Improvements of Buildings		6200	85,000.00	85,000.00	0.00	89,663.32	(4,663.32)	-5.5%
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	400,000.00	400,000.00	13,005.99	306,955.15	93,044.85	23.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>485,000.00</b>	<b>485,000.00</b>	<b>23,794.99</b>	<b>419,317.47</b>	<b>65,682.53</b>	<b>13.5%</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	26,248.92	26,248.92	26,214.23	26,248.92	0.00	0.0%
Other Debt Service - Principal		7439	334,705.88	334,705.88	334,705.88	334,705.88	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>360,954.80</b>	<b>360,954.80</b>	<b>360,920.11</b>	<b>360,954.80</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,093,500.05</b>	<b>6,093,500.05</b>	<b>510,915.36</b>	<b>6,193,056.25</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/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%
<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>		

**Fund 35 – County Schools  
Facilities Fund**

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	500.00	500.00	39.85	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	39.85	500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	39.85	500.00		
<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>			500.00	500.00	39.85	500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,157.54	55,157.54		55,024.29	(133.25)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,157.54	55,157.54		55,024.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,157.54	55,157.54		55,024.29		
2) Ending Balance, June 30 (E + F1e)			55,657.54	55,657.54		55,524.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	55,657.54	55,657.54		55,524.29		
Capital Facilities Projects	0000	9780	55,657.54					
Capital Facilities Projects	0000	9780		55,657.54				
Capital Facilities Projects	0000	9780				55,524.29		
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>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>			<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>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	39.85	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%
<b>Other Local Revenue</b>								
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>500.00</b>	<b>500.00</b>	<b>39.85</b>	<b>500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>500.00</b>	<b>500.00</b>	<b>39.85</b>	<b>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>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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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		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%
<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>

**Fund 51 – Bond Interest and  
Redemption Fund**

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	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,730,660.51	7,730,660.51	58,772.08	7,747,533.56	16,873.05	0.2%
5) TOTAL, REVENUES			7,795,660.51	7,795,660.51	58,772.08	7,812,533.56		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,249,904.52	6,249,904.52	2,781,411.25	6,609,953.36	(360,048.84)	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,249,904.52	6,249,904.52	2,781,411.25	6,609,953.36		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,545,755.99	1,545,755.99	(2,722,639.17)	1,202,580.20		
<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	130,000.00	130,000.00	0.00	130,000.00	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			130,000.00	130,000.00	0.00	130,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,675,755.99	1,675,755.99	(2,722,639.17)	1,332,580.20		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,965,563.19	2,965,563.19		4,544,565.92	1,579,002.73	53.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,965,563.19	2,965,563.19		4,544,565.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,965,563.19	2,965,563.19		4,544,565.92		
2) Ending Balance, June 30 (E + F1e)			4,641,319.18	4,641,319.18		5,877,146.12		
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								
d) Assigned								
Other Assignments		9780	4,641,319.18	4,641,319.18		5,877,146.12		
GO Bond Payments	0000	9780	4,641,319.18					
GO Bond Payments	0000	9780		4,641,319.18				
GO Bond Payments	0000	9780				5,877,146.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2015-16 First Interim  
Bond Interest and Redemption 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>								
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>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>65,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	7,564,283.47	7,564,283.47	0.00	7,564,283.47	0.00	0.0%
Unsecured Roll		8612	103,000.00	103,000.00	0.00	103,000.00	0.00	0.0%
Prior Years' Taxes		8613	8,700.00	8,700.00	2,673.05	8,711.00	11.00	0.1%
Supplemental Taxes		8614	38,748.74	38,748.74	51,318.59	55,369.09	16,620.35	42.9%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,928.30	15,928.30	4,780.44	16,170.00	241.70	1.5%
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>7,730,660.51</b>	<b>7,730,660.51</b>	<b>58,772.08</b>	<b>7,747,533.56</b>	<b>16,873.05</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>7,795,660.51</b>	<b>7,795,660.51</b>	<b>58,772.08</b>	<b>7,812,533.56</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	2,028,641.10	2,028,641.10	1,217,661.10	2,084,640.70	(55,999.60)	-2.8%
Bond Interest and Other Service Charges		7434	4,221,263.42	4,221,263.42	1,563,750.15	4,525,312.66	(304,049.24)	-7.2%
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>6,249,904.52</b>	<b>6,249,904.52</b>	<b>2,781,411.25</b>	<b>6,609,953.36</b>	<b>(360,048.84)</b>	<b>-5.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,249,904.52</b>	<b>6,249,904.52</b>	<b>2,781,411.25</b>	<b>6,609,953.36</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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			130,000.00	130,000.00	0.00	130,000.00		

**Fund 63 – Other Enterprise Fund  
Campus Connection & Fee  
Based Preschool**

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	525,791.00	525,791.00	171,028.79	525,791.00	0.00	0.0%
5) TOTAL REVENUES			525,791.00	525,791.00	171,028.79	525,791.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	362,528.77	362,528.77	105,415.00	357,148.77	5,380.00	1.5%
3) Employee Benefits		3000-3999	168,633.64	168,633.64	50,403.96	151,940.83	16,692.81	9.9%
4) Books and Supplies		4000-4999	21,590.00	21,590.00	2,107.20	21,590.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	33,888.65	33,888.65	4,962.12	66,358.65	(32,470.00)	-95.8%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			586,641.06	586,641.06	162,888.28	597,038.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(60,850.06)	(60,850.06)	8,140.51	(71,247.25)		
<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 NET POSITION (C + D4)</b>			(60,850.06)	(60,850.06)	8,140.51	(71,247.25)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	358,809.54	358,809.54		519,279.78	160,470.24	44.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			358,809.54	358,809.54		519,279.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			358,809.54	358,809.54		519,279.78		
2) Ending Net Position, June 30 (E + F1e)			297,959.48	297,959.48		448,032.53		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		6,059.77		
c) Unrestricted Net Position		9790	297,959.48	297,959.48		441,972.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
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	2,000.00	2,000.00	379.51	2,000.00	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								
All Other Fees and Contracts		8689	43,631.00	43,631.00	11,699.00	43,631.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	480,160.00	480,160.00	158,950.28	480,160.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>525,791.00</b>	<b>525,791.00</b>	<b>171,028.79</b>	<b>525,791.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>525,791.00</b>	<b>525,791.00</b>	<b>171,028.79</b>	<b>525,791.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	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 Instructional Salaries		2100	15,075.00	15,075.00	3,378.98	14,179.00	896.00	5.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	226,905.77	226,905.77	74,571.84	228,349.77	(1,444.00)	-0.6%
Clerical, Technical and Office Salaries		2400	11,500.00	11,500.00	5,048.21	25,932.00	(14,432.00)	-125.5%
Other Classified Salaries		2900	109,048.00	109,048.00	22,416.17	88,688.00	20,360.00	18.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>362,528.77</b>	<b>362,528.77</b>	<b>105,415.00</b>	<b>357,148.77</b>	<b>5,380.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,541.00	5,541.00	6.17	1,730.17	3,810.83	68.8%
PERS		3201-3202	38,820.84	38,820.84	11,596.75	35,118.77	3,702.07	9.5%
OASDI/Medicare/Alternative		3301-3302	28,278.27	28,278.27	7,506.38	25,347.36	2,930.91	10.4%
Health and Welfare Benefits		3401-3402	88,708.00	88,708.00	29,155.10	82,604.00	6,104.00	6.9%
Unemployment Insurance		3501-3502	176.32	176.32	52.63	176.32	0.00	0.0%
Workers' Compensation		3601-3602	7,109.21	7,109.21	2,086.93	6,964.21	145.00	2.0%
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>168,633.64</b>	<b>168,633.64</b>	<b>50,403.96</b>	<b>151,940.83</b>	<b>16,692.81</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,281.96	12,281.96	2,107.20	12,281.96	0.00	0.0%
Noncapitalized Equipment		4400	9,308.04	9,308.04	0.00	9,308.04	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>21,590.00</b>	<b>21,590.00</b>	<b>2,107.20</b>	<b>21,590.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,364.93	1,364.93	500.76	1,364.93	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	28,362.12	28,362.12	1,620.65	40,832.12	(12,470.00)	-44.0%
Professional/Consulting Services and Operating Expenditures		5800	2,080.80	2,080.80	2,211.50	22,080.80	(20,000.00)	-961.2%
Communications		5900	2,080.80	2,080.80	629.21	2,080.80	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>33,888.65</b>	<b>33,888.65</b>	<b>4,962.12</b>	<b>66,358.65</b>	<b>(32,470.00)</b>	<b>-95.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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, EXPENSES</b>			586,641.06	586,641.06	162,888.28	597,038.25		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2015/16 Projected Year Totals</b>
9010	Other Restricted Local	6,059.77
Total, Restricted Net Position		<u>6,059.77</u>

## **Fund 67 – Self Insurance Fund**

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	19,888,098.00	19,888,098.00	5,639,848.48	20,014,824.01	126,726.01	0.6%
5) TOTAL REVENUES			19,888,098.00	19,888,098.00	5,639,848.48	20,014,824.01		
<b>B. EXPENSES</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	115,643.00	115,643.00	33,988.91	115,643.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	19,553,407.00	19,553,407.00	7,003,403.49	19,553,407.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			19,669,050.00	19,669,050.00	7,037,392.40	19,669,050.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			219,048.00	219,048.00	(1,397,543.92)	345,774.01		
<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 NET POSITION (C + D4)</b>			219,048.00	219,048.00	(1,397,543.92)	345,774.01		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	473,727.17	473,727.17		140,414.78	(333,312.39)	-70.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,727.17	473,727.17		140,414.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			473,727.17	473,727.17		140,414.78		
2) Ending Net Position, June 30 (E + F1e)			692,775.17	692,775.17		486,188.79		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	692,775.17	692,775.17		486,188.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	895.17	9,000.00	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								
In-District Premiums/Contributions		8674	18,679,098.00	18,679,098.00	5,212,227.30	18,679,098.00	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	1,200,000.00	1,200,000.00	426,726.01	1,326,726.01	126,726.01	10.6%
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>19,888,098.00</b>	<b>19,888,098.00</b>	<b>5,639,848.48</b>	<b>20,014,824.01</b>	<b>126,726.01</b>	<b>0.6%</b>
<b>TOTAL, REVENUES</b>			<b>19,888,098.00</b>	<b>19,888,098.00</b>	<b>5,639,848.48</b>	<b>20,014,824.01</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 Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<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	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	115,643.00	115,643.00	33,988.91	115,643.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>115,643.00</b>	<b>115,643.00</b>	<b>33,988.91</b>	<b>115,643.00</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	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<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>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	19,553,407.00	19,553,407.00	7,003,403.49	19,553,407.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>19,553,407.00</b>	<b>19,553,407.00</b>	<b>7,003,403.49</b>	<b>19,553,407.00</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>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			19,669,050.00	19,669,050.00	7,037,392.40	19,669,050.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

# Miscellaneous Forms

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)	15,041.25	15,041.25	15,022.15	15,022.15	(19.10)	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>	15,041.25	15,041.25	15,022.15	15,022.15	(19.10)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	1.89	1.89	1.89	1.89	0.00	0%
b. Special Education-Special Day Class	94.59	94.59	94.59	94.59	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	10.97	10.97	10.97	10.97	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>	107.45	107.45	107.45	107.45	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	15,148.70	15,148.70	15,129.60	15,129.60	(19.10)	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>						

**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) 3,824,922.58
- 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) 110,780,561.62

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.45%

**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)	6,726,385.46
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,188,006.73
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	65,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	14,330.42
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)	595,426.04
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)	1,338.60
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)	8,590,987.25
9. Carry-Forward Adjustment (Part IV, Line F)	(859,623.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,731,364.02

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	81,989,610.27
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,002,209.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,658,902.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,339,054.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	342,597.15
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	250.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,167,274.17
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)	81,801.46
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)	16,663,299.73
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)	37,461.40
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)	713,077.18
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	746,081.14
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,109,852.94
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)	143,851,472.29

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.97%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 5.37%

**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>8,590,987.25</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,352,635.09</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.51%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.51%) times Part III, Line B18); zero if positive	<u>(859,623.23)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(859,623.23)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.37%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-429,811.62) is applied to the current year calculation and the remainder (\$-429,811.61) is deferred to one or more future years:	<u>5.67%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-286,541.08) is applied to the current year calculation and the remainder (\$-573,082.15) is deferred to one or more future years:	<u>5.77%</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>(859,623.23)</u>

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	155,439,450.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,056,792.79
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	343,397.15
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,626,895.70
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,638,364.84
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,500,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	359,046.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,467,703.69
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	452,760.26
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)				134,367,714.53

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		15,129.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,881.11
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	120,818,793.72	8,103.96
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)	120,818,793.72	8,103.96
B. Required effort (Line A.2 times 90%)	108,736,914.35	7,293.56
C. Current year expenditures (Line I.E and Line II.B)	134,367,714.53	8,881.11
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>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	1,972.64	0.00	0.00	(443,831.32)				
Other Sources/Uses Detail					0.00	2,500,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,950.00	0.00	5,787.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,270.77	0.00	55,858.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(51,025.53)	382,185.46	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					2,500,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 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	40,832.12	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								
Other Sources/Uses Detail					0.00			
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>51,025.53</b>	<b>(51,025.53)</b>	<b>443,831.32</b>	<b>(443,831.32)</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>		

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,539,581.00	0.00	258,575.00	0.00	174,246.92	701,181.23	5,292,730.88		7,966,315.03
2000-2999	Classified Salaries	510,446.00	0.00	0.00	0.00	114,819.56	477,048.80	1,718,785.07		2,821,099.43
3000-3999	Employee Benefits	747,737.86	0.00	71,100.00	0.00	124,339.27	478,883.82	2,831,167.42		4,253,228.37
4000-4999	Books and Supplies	93,335.68	0.00	0.00	0.00	10,500.00	30,585.61	168,094.56		302,515.85
5000-5999	Services and Other Operating Expenditures	329,137.71	0.00	0.00	0.00	0.00	218,355.78	300,074.56		847,568.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,220,238.25	0.00	329,675.00	0.00	423,905.75	1,906,055.24	10,310,852.49	0.00	16,190,726.73
7310	Transfers of Indirect Costs	887,444.76	0.00	0.00	0.00	0.00	0.00	0.00		887,444.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	887,444.76	0.00	0.00	0.00	0.00	0.00	0.00		887,444.76
	TOTAL COSTS	4,107,683.01	0.00	329,675.00	0.00	423,905.75	1,906,055.24	10,310,852.49	0.00	17,078,171.49
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,483,088.00	0.00	258,575.00	0.00	4,017.42	701,181.23	5,252,730.88		7,699,592.53
2000-2999	Classified Salaries	510,446.00	0.00	0.00	0.00	2,997.56	4,160.80	9,040.00		526,644.36
3000-3999	Employee Benefits	731,648.86	0.00	71,100.00	0.00	8,843.31	263,266.56	1,988,850.58		3,063,709.31
4000-4999	Books and Supplies	85,159.47	0.00	0.00	0.00	2,500.00	30,585.61	158,294.56		276,539.64
5000-5999	Services and Other Operating Expenditures	324,137.71	0.00	0.00	0.00	0.00	217,355.78	299,774.56		841,268.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,134,480.04	0.00	329,675.00	0.00	18,358.29	1,216,549.98	7,708,690.58	0.00	12,407,753.89
7310	Transfers of Indirect Costs	623,164.12	0.00	0.00	0.00	0.00	0.00	0.00		623,164.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	623,164.12	0.00	0.00	0.00	0.00	0.00	0.00		623,164.12
	TOTAL BEFORE OBJECT 8980	3,757,644.16	0.00	329,675.00	0.00	18,358.29	1,216,549.98	7,708,690.58	0.00	13,030,918.01
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,378
										7,966,315.03
										2,821,099.43
										4,253,228.37
										302,515.85
										847,568.05
										0.00
										0.00
										0.00
										16,190,726.73
										887,444.76
										0.00
										887,444.76
										17,078,171.49
										7,699,592.53
										526,644.36
										3,063,709.31
										276,539.64
										841,268.05
										0.00
										0.00
										12,407,753.89
										623,164.12
										0.00
										623,164.12
										13,030,918.01

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

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	1,196,206.00	0.00	0.00	0.00	4,017.42	7,218.86	105,435.00		1,312,877.28
2000-2999	Classified Salaries	429,289.00	0.00	0.00	0.00	2,997.56	4,160.80	9,040.00		445,487.36
3000-3999	Employee Benefits	548,987.36	0.00	0.00	0.00	791.31	1,830.30	26,444.50		578,053.47
4000-4999	Books and Supplies	52,816.40	0.00	0.00	0.00	2,500.00	9,685.31	5,687.37		70,689.08
5000-5999	Services and Other Operating Expenditures	115,344.99	0.00	0.00	0.00	0.00	0.00	6,515.00		121,859.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,342,643.75	0.00	0.00	0.00	10,306.29	22,895.27	153,121.87	0.00	2,528,967.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,342,643.75	0.00	0.00	0.00	10,306.29	22,895.27	153,121.87	0.00	2,528,967.18
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									1,320,578.27
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									5,546,249.83
	TOTAL COSTS									9,395,795.28

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										1,378
1000-1999	Certificated Salaries	1,402,147.28	0.00	255,409.47	0.00	154,931.97	624,321.01	4,659,333.05		7,096,142.78
2000-2999	Classified Salaries	454,498.45	0.00	0.00	0.00	112,443.38	413,020.08	1,367,424.66		2,347,386.57
3000-3999	Employee Benefits	660,696.40	0.00	78,256.31	0.00	113,458.17	412,255.50	2,321,772.48		3,586,438.86
4000-4999	Books and Supplies	93,616.86	0.00	0.00	0.00	7,090.74	30,585.39	21,739.42		153,032.41
5000-5999	Services and Other Operating Expenditures	214,919.79	0.00	0.00	0.00	0.00	284,660.24	175,887.12		675,467.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>2,825,878.78</b>	<b>0.00</b>	<b>333,665.78</b>	<b>0.00</b>	<b>387,924.26</b>	<b>1,764,842.22</b>	<b>8,546,156.73</b>	<b>0.00</b>	<b>13,858,467.77</b>
7310	Transfers of Indirect Costs	793,297.71	0.00	0.00	0.00	0.00	0.00	0.00		793,297.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>793,297.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>793,297.71</b>
	<b>TOTAL COSTS</b>	<b>3,619,176.49</b>	<b>0.00</b>	<b>333,665.78</b>	<b>0.00</b>	<b>387,924.26</b>	<b>1,764,842.22</b>	<b>8,546,156.73</b>	<b>0.00</b>	<b>14,651,765.48</b>
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	84,716.15	0.00	0.00	0.00	153,196.61	0.00	19,727.34		257,640.10
2000-2999	Classified Salaries	67,042.58	0.00	0.00	0.00	107,823.43	407,569.79	1,365,277.91		1,947,713.71
3000-3999	Employee Benefits	60,088.12	0.00	0.00	0.00	104,508.13	169,234.24	660,748.42		994,578.91
4000-4999	Books and Supplies	4,128.68	0.00	0.00	0.00	7,090.74	0.00	5,028.87		16,248.29
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>215,975.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>372,618.91</b>	<b>576,804.03</b>	<b>2,050,782.54</b>	<b>0.00</b>	<b>3,216,181.01</b>
7310	Transfers of Indirect Costs	224,782.12	0.00	0.00	0.00	0.00	0.00	0.00		224,782.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>224,782.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>224,782.12</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>440,757.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>372,618.91</b>	<b>576,804.03</b>	<b>2,050,782.54</b>	<b>0.00</b>	<b>3,440,963.13</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>851,800.19</b>
										<b>2,589,162.94</b>

First Interim  
Special Education Maintenance of Effort  
2014-15 Actual Expenditures Comparison  
2014-15 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,317,431.13	0.00	255,409.47	0.00	1,735.36	624,321.01	4,639,605.71		6,838,502.68
2000-2999	Classified Salaries	387,455.87	0.00	0.00	0.00	4,619.95	5,450.29	2,146.75		399,672.86
3000-3999	Employee Benefits	600,608.28	0.00	78,256.31	0.00	8,950.04	243,021.26	1,661,024.06		2,591,859.95
4000-4999	Books and Supplies	89,488.18	0.00	0.00	0.00	0.00	30,585.39	16,770.55		136,784.12
5000-5999	Services and Other Operating Expenditures	214,919.79	0.00	0.00	0.00	0.00	284,660.24	175,887.12		675,467.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,609,903.25	0.00	333,665.78	0.00	15,305.35	1,188,038.19	6,495,374.19	0.00	10,642,286.76
7310	Transfers of Indirect Costs	568,515.59	0.00	0.00	0.00	0.00	0.00	0.00		568,515.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	568,515.59	0.00	0.00	0.00	0.00	0.00	0.00		568,515.59
	TOTAL BEFORE OBJECT 8980	3,178,418.84	0.00	333,665.78	0.00	15,305.35	1,188,038.19	6,495,374.19	0.00	11,210,802.35
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									851,800.19
	TOTAL COSTS									12,062,602.54
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	1,077,686.54	0.00	0.00	0.00	1,735.36	7,184.32	24,158.62		1,110,764.84
2000-2999	Classified Salaries	320,621.01	0.00	0.00	0.00	4,619.95	5,450.29	2,146.75		332,838.00
3000-3999	Employee Benefits	439,098.68	0.00	0.00	0.00	898.04	2,055.61	1,448.25		443,500.58
4000-4999	Books and Supplies	50,000.00	0.00	0.00	0.00	0.00	4,939.35	8,054.11		62,993.46
5000-5999	Services and Other Operating Expenditures	3,990.63	0.00	0.00	0.00	0.00	4,900.30	5,784.50		14,675.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,891,396.86	0.00	0.00	0.00	7,253.35	24,529.87	41,592.23	0.00	1,964,772.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,891,396.86	0.00	0.00	0.00	7,253.35	24,529.87	41,592.23	0.00	1,964,772.31
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									851,800.19
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,190,991.59
	TOTAL COSTS									7,007,564.09

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

**SELPA:** Fresno County (BE)

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** Fresno County (BE)

**SECTION 2**

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

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

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

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

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: Fresno County (BE)

**SECTION 3**

	<u>Column A</u> Projected Exps. FY 2015-16 (LP-I Worksheet)	<u>Column B</u> Actual Expenditures FY 2014-15 (LA-I Worksheet)	<u>Column C</u> Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	17,078,171.49		
2. Less: Expenditures paid from federal sources	2,726,675.21		
3. Expenditures paid from state and local sources	14,351,496.28	12,062,602.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	14,351,496.28	12,062,602.54	2,288,893.74
4. Special education unduplicated pupil count	1,378	1,378	
5. Per capita state and local expenditures (A3/A4)	10,414.73	8,753.70	1,661.03

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

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

SELPA: Fresno County (BE)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2015-16	Actual Expenditures FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	9,395,795.28	7,007,564.09	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	9,395,795.28	7,007,564.09	2,388,231.19
b. Per capita local expenditures (B1a/A4)	6,818.43	5,085.32	1,733.11

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

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

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

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# **Criteria and Standards**

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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	15,148.70	15,129.60	-0.1%	Met
1st Subsequent Year (2016-17)	15,256.38	15,256.38	0.0%	Met
2nd Subsequent Year (2017-18)	15,360.47	15,360.47	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 budget adoption 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 budget adoption.

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

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

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	15,750	15,730	-0.1%	Met
1st Subsequent Year (2016-17)	15,882	15,882	0.0%	Met
2nd Subsequent Year (2017-18)	15,991	15,991	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 budget adoption 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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	14,489	15,262	94.9%
Second Prior Year (2013-14)	14,913	15,490	96.3%
First Prior Year (2014-15)	14,969	15,584	96.1%
		Historical Average Ratio:	95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	15,130	15,730	96.2%	Met
1st Subsequent Year (2016-17)	15,256	15,882	96.1%	Met
2nd Subsequent Year (2017-18)	15,360	15,991	96.1%	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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2015-16)	128,635,406.00		
1st Subsequent Year (2016-17)	135,075,757.00	137,345,057.00	1.7%	Met
2nd Subsequent Year (2017-18)	140,470,258.00	144,816,207.00	3.1%	Not Met

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

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

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

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

Projected LCFF revenue is determined by using the FCMAT Calculator using data from our demographic study and prior year ADA history

**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)	71,594,578.45	81,402,503.55	88.0%
Second Prior Year (2013-14)	77,707,771.56	99,342,068.52	78.2%
First Prior Year (2014-15)	87,347,653.33	104,874,475.34	83.3%
	Historical Average Ratio:		83.2%

	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):	80.2% to 86.2%	80.2% to 86.2%	80.2% to 86.2%

**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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	94,343,601.40	116,410,599.12	81.0%	Met
1st Subsequent Year (2016-17)	99,751,135.00	121,193,226.00	82.3%	Met
2nd Subsequent Year (2017-18)	105,827,199.00	128,182,866.00	82.6%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First 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)	7,643,928.36	8,738,807.76	14.3%	Yes
1st Subsequent Year (2016-17)	7,643,928.00	8,738,807.00	14.3%	Yes
2nd Subsequent Year (2017-18)	7,643,928.36	8,738,807.00	14.3%	Yes

Explanation:  
(required if Yes) Added Carryover and deferred revenue, adjusted current year revenue to award letter

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

Current Year (2015-16)	12,118,489.71	15,163,439.71	25.1%	Yes
1st Subsequent Year (2016-17)	3,218,639.00	6,203,282.00	92.7%	Yes
2nd Subsequent Year (2017-18)	3,268,417.00	6,326,968.00	93.6%	Yes

Explanation:  
(required if Yes) Added Carryover and deferred revenue, added and adjusted one time funds, add "on behalf payment" revenue for STRS

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

Current Year (2015-16)	7,206,779.38	8,443,759.61	17.2%	Yes
1st Subsequent Year (2016-17)	7,281,912.25	7,311,324.00	0.4%	No
2nd Subsequent Year (2017-18)	7,400,231.25	7,427,791.00	0.4%	No

Explanation:  
(required if Yes) Add Grants, Carryover and deferred revenue

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

Current Year (2015-16)	9,544,549.63	9,885,647.64	3.6%	No
1st Subsequent Year (2016-17)	8,773,119.00	9,016,874.29	2.8%	No
2nd Subsequent Year (2017-18)	9,001,219.00	9,251,313.57	2.8%	No

Explanation:  
(required if Yes)

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

Current Year (2015-16)	18,760,773.56	18,046,461.44	-3.8%	No
1st Subsequent Year (2016-17)	19,320,785.00	17,200,322.00	-11.0%	Yes
2nd Subsequent Year (2017-18)	19,827,598.00	17,651,207.00	-11.0%	Yes

Explanation:  
(required if Yes) Excluded one time expenditures and grant expenditures

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	26,969,197.45	32,346,007.08	19.9%	Not Met
1st Subsequent Year (2016-17)	18,144,479.25	22,253,413.00	22.6%	Not Met
2nd Subsequent Year (2017-18)	18,312,576.61	22,493,566.00	22.8%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	28,305,323.19	27,932,109.08	-1.3%	Met
1st Subsequent Year (2016-17)	28,093,904.00	26,217,196.29	-6.7%	Not Met
2nd Subsequent Year (2017-18)	28,828,817.00	26,902,520.57	-6.7%	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 budget adoption 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)

Added Carryover and deferred revenue, adjusted current year revenue to award letter

**Explanation:**

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

Added Carryover and deferred revenue, added and adjusted one time funds, add "on behalf payment" revenue for STRS

**Explanation:**

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

Add Grants, Carryover and deferred revenue

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

**Explanation:**

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

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

Excluded one time expenditures and grant expenditures

**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%. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,452,189.14	4,525,678.75	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		4,525,678.75	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	17.6%	18.3%	17.6%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.9%</b>	<b>6.1%</b>	<b>5.9%</b>

**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)	7,797,527.97	118,910,599.12	N/A	Met
1st Subsequent Year (2016-17)	1,729,342.00	123,693,226.00	N/A	Met
2nd Subsequent Year (2017-18)	285,812.00	130,682,866.00	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2015-16)	28,368,832.59	Met
1st Subsequent Year (2016-17)	29,067,400.87	Met
2nd Subsequent Year (2017-18)	29,353,212.87	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)	28,838,117.17	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):	15,130	15,256	15,360
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	155,439,450.75	158,902,324.72	167,026,384.00
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)	155,439,450.75	158,902,324.72	167,026,384.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,663,183.52	4,767,069.74	5,010,791.52
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)	4,663,183.52	4,767,069.74	5,010,791.52

**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)	7,646,973.00	7,945,116.00	8,351,319.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	19,691,085.87	21,122,284.87	21,001,893.87
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	27,338,058.87	29,067,400.87	29,353,212.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.59%	18.29%	17.57%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,663,183.52</b>	<b>4,767,069.74</b>	<b>5,010,791.52</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

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

District's Contributions and Transfers Standard: 

-5.0% to +5.0% or -\$20,000 to +\$20,000
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**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First 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	Budget Adoption (Form 01CS, Item S5A)	First 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)	(14,487,147.15)	(14,018,696.66)	-3.2%	(468,450.49)	Met
1st Subsequent Year (2016-17)	(14,468,640.00)	(15,205,637.00)	5.1%	736,997.00	Not Met
2nd Subsequent Year (2017-18)	(16,091,808.00)	(17,179,784.00)	6.8%	1,087,976.00	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	2,500,000.00	New	2,500,000.00	Not Met
1st Subsequent Year (2016-17)	0.00	2,500,000.00	New	2,500,000.00	Not Met
2nd Subsequent Year (2017-18)	0.00	2,500,000.00	New	2,500,000.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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)

increase cost to cover cost of the increase of PERS and STRS along with the increase estimated for Step and Column and CPI over all expenditures

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

Explanation:  
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

Transfer from General Fund to the Deferred Maintenance fund to cover deferred maintenance facilities, we anticipate this as an ongoing transfer

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

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

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

QZAB lease payments and tablet payments

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	0.00	0.00
b. OPEB unfunded actuarial accrued liability (UAAL)	40,090,341.00	40,090,341.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	3,200,901.00	3,200,901.00
1st Subsequent Year (2016-17)	3,200,901.00	3,200,901.00
2nd Subsequent Year (2017-18)	3,200,901.00	3,200,901.00
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)	1,502,434.13	1,519,219.36
1st Subsequent Year (2016-17)	1,200,000.00	1,702,354.00
2nd Subsequent Year (2017-18)	1,200,000.00	1,824,444.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	1,096,468.00	1,096,468.00
1st Subsequent Year (2016-17)	1,899,276.00	1,899,276.00
2nd Subsequent Year (2017-18)	2,023,522.00	2,023,522.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	140	140
1st Subsequent Year (2016-17)	140	155
2nd Subsequent Year (2017-18)	140	165

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

No

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	3,200,901.00	3,200,901.00
b. Unfunded liability for self-insurance programs	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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs Current Year (2015-16)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

b. Amount contributed (funded) for self-insurance programs Current Year (2015-16)	21,550,996.00	20,014,824.01
1st Subsequent Year (2016-17)	23,330,120.00	23,330,120.00
2nd Subsequent Year (2017-18)	25,435,256.00	25,435,256.00

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

Yes

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	720.0	768.8	783.8	798.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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

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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption 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:

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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 budget adoption 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 budget adoption?   
 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	462.0	533.6	533.6	533.6

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 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 Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?  
 If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption 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:

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

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

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

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

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

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

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

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

n/a

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	172.2	172.9	172.9	172.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

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			

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

New Superintended - Mark Sutton 8/3/2015

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

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