



EAST SIDE HIGH SCHOOL DISTRICT *Silicon Valley*

Preparing every student to thrive in a global society.

2015 -16 SECOND INTERIM

BUDGET UPDATE

PLANNING FOR FUTURE UNCERTAINTY



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March 17, 2016



~Table of Contents~

	Page
EXECUTIVE SUMMARY	1
SECTION 1 2015/16 District Budget Assumptions Update and Comparative Analysis	9
SECTION 2 Enrollment and Average Daily Attendance (ADA) Update Through 2017/18	16
SECTION 3 2015/16 – 2017/18 Multi-Year Budget Assumptions and Fiscal Update	19
SECTION 4 Other Funds Update	25
SECTION 5 SACS Reporting Forms	45
SECTION 6 District Criteria and Standards Review	169



EAST SIDE UNION HIGH SCHOOL DISTRICT

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Vision

Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.

East Side Union High School District

2015-16 Second Interim Report

Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the SACS Second Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The Second Interim report for 2015-16 reflects activity through January 31, 2016. The next Board information session on the budget will be held in early June 2016. At that time, the Governor's 2016-2017 budget proposals for May revisions will be known.

State Budget Update

On January 7, 2016, the Governor released his new 2016-17 proposed budget for California. The Governor's 2016-17 budget is shaped by a State economy which is still growing. The unemployment rate for the country is hovering around 5% while California's unemployment rate has dropped to 5.7% as of November 2015. The Governor's Budget anticipates modest growth for the California economy, with the state's unemployment rate falling to 5.1% by the end of 2016. The State General Fund revenues for FY 2015-16 are understated when compared with receipts-to-date and projections for the remainder of the year. The difference is primarily attributable to personal income taxes (PIT) that have exceeded initial projections by \$3.7 billion or 4.7%. Additionally, PIT are expected in 2016-17 in the amount of \$2.2 billion over previous estimates.

Some major themes of the Governor's Budget for K-12 education include the following:

- ▶ Positive economic growth continues and fuels public education spending
- ▶ Proposition 98 continues to receive most of the new money
- ▶ Funding is tight for the non-Proposition 98 side of the State Budget
- ▶ Governor stays the course on the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP)
- ▶ State continues commitment to Adult Education and Career Technical Education (CTE)
- ▶ Continues to make Major additions to the State's Rainy Day Fund in the event of economic slowdown
- ▶ Factor's in the expiration of Proposition 30 temporary taxes
- ▶ Overall, a very good State Budget for public education

The Governor's projections state revenues of \$120.6 billion in the Budget year, compared to expenses of \$122.6 billion. The state is projected to end the 2016-17 fiscal year with a fund balance of \$3.2 billion, plus \$8 billion in Rainy Day Fund.

For 2016-17, the Governor's Budget proposes a Proposition 98 guarantee of \$71.6 billion, an increase of \$2.4 billion, or 3.5%, from the revised current level. The Governor's Budget

continues implementation of the LCFF with an infusion of \$2.825 billion in additional Proposition 98 revenues. The proposed infusion is expected to close the 2016-17 funding gap for each school district and charter school, compared with their 2015-16 funding level adjusted for changes in ADA, by 49.08%, an average per pupil increase of almost \$400 per ADA.

In summary, the Governor's State Budget proposes the following for K-12 education:

- ▶ \$2.825 billion for LCFF gap closure
- ▶ \$1.2 billion for discretionary for one time uses
- ▶ \$1.28 billion for Mandated Costs
- ▶ \$500 million for an Adult Education Block Grant
- ▶ \$500 million Teacher Effectiveness Block Grant (one-time/Restricted)
- ▶ \$365 million for one-time Prop. 39 – California Clean Energy Jobs Act

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) released their analysis of the Governor's Proposition 98 proposal, along with several education specific recommendations. In summary, the LAO believes that the Governor's budget is "generally prudent." The LAO believes that the Governor's current year revenue estimates for local property tax revenue counting toward Proposition 98 will be \$19.2 billion in 2015–16 and \$20.6 billion in 2016–17. The LAO believes the estimates are about \$1 billion too low across the two–year period. Of the \$1 billion difference between the administration's estimates and the LAO estimates, roughly \$700 million is related to the dissolution of redevelopment agencies, according to the LAO. The LAO stated that the administration's lower estimate does not appear to reflect growth in the tax increment associated with former redevelopment agencies or the reduction in redevelopment–related debt.

The LAO believes that the Governor's basic mandate backlog approach of providing a per–student allocation to all Local Educational Agencies (LEAs) is reasonable, as all LEAs were required to undertake specified mandated activities in previous years. The LAO stated that a per–student approach, however, very likely will never eliminate the existing backlog entirely because the amount of remaining claims per student varies significantly across the state, with a few LEAs having much higher per–student claims than other LEAs. The LAO estimates that the state would need to provide more than \$150 billion to eliminate the existing backlog using such an approach. The LAO is recommending that the Legislature consider ways to eliminate the backlog entirely without necessarily rewarding a few LEAs that filed much higher claims than all other LEAs. The LAO believes that the best approach would be to provide an amount equal to or in excess of the remaining backlog, and distribute on a per–student basis, but make a condition of receipt that participating LEAs accept the funding in lieu of all outstanding claims.

ESUHSD is particularly interested in any actions in this regard since the district is owed almost \$50 million in mandated reimbursements.

State Economy

The Governor's Budget Proposal reflects a continued moderate expansion of the U.S. and California economies. As evidence that the economy is improving, the Governor's Department of Finance (DOF) points to an improving jobs market, increase in business investment, and a stronger outlook for housing. According to the UCLA Anderson School Forecast, the U.S. economy will be marginally stronger in 2016. The UCLA forecast provides several trends which

are feeding the recovery, including investment in energy production, a rise in commercial real estate construction and a surge in defense spending expected because of conflicts in Iraq and Ukraine. The momentum will encourage more movement of goods and services through major trade gateways such as California, UCLA economists believe. New home sales in the state are expected to expand 5% in 2016, outpacing the rest of the country, the UCLA report predicts.

The Governor's budget anticipates steady growth for the California economy, with the state's unemployment rate falling to 5.1% by the end of 2016. According to the DOF February Finance Bulletin, the State General Fund agency cash for January was \$148 million below the 2016-17 Governor's Budget forecast of \$13.178 billion. Year-to-date revenues are \$193 million below the forecasted \$65.48 billion and are tracking slightly ahead of the Governor's projections. The majority of the shortfall is related to personal income and sales and use taxes. Corporate tax revenues are also slightly above forecast, with \$148 million more than estimated received or nearly 4.3% above forecast.

ESUHSD 2015-2016 Fiscal Overview

The District's Second Interim budget for FY 2015-16 reflects the district's surplus decreasing from \$5.6 million to \$4.4 million representing a decrease of \$1.2 million. The decrease is primarily related to an increase in expenses related to the receipt of funds from the Prop 39 Clean Energy Jobs Act Grant. In addition, the decrease in current year surplus is also reflective of a slight decline in projected Title I funding.

Although the District is projecting surplus revenues for FY 2015-16 as a result of the receipt of one-time funding due to the Governor under estimating state revenues, District deficit spending is expected to continue in FY 2016-17 and FY 2017-18 given the demands. The demands on the budget include higher district paid pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education costs, and other operational costs which all continue to adversely impact the District's budget. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and state revenue take-backs.

The District's CBEDS enrollment has been adjusted and has decreased slightly from 23,276 to 23,237 which represent a slight decrease of 39 students over first interim. The projected P-2 ADA estimate for FY 2015-16 was 22,319 at First Interim and has been projected to have a slight increase of 70 ADA to 22,389. The increase in ADA is primarily attributable to an increase from NPS and County Special Ed Program. Since East Side has declining enrollment, the District is allowed to use prior year ADA of 22,736 to receive the LCFF funding.

At Second Interim, unrestricted reserves total \$43.1 million and represents undesignated reserves of 16.38%. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund district operations.

Revenue Summary

The District's projected revenue at Second Interim totals \$260.3 million and represents a \$1.7 million increase since First Interim adoption. The increase is mainly attributable to the receipt of \$1.1 million in other state revenues related to the Prop 39 Clean Energy Jobs Act Grant and an increase in local revenues. These increases basically offset a slight decrease in Federal funding related to the Title I program.

A summary of the specific changes and adjustments in revenues by category is as follows:

Local Control Funding Formula (LCFF)

The Local Control Funding model provides an equal base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our FY 2015-16 base grant is \$8,578 plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English language learners, and foster youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. At Second Interim, the district's estimated enrollment for targeted eligible students is 53.68% and represents a slight increase of 0.38% from First Interim.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have decreased by \$217,000 since First Interim. The decrease is mainly attributable to changes and adjustments in Federal awards related to the Title I program.

Other State/Other Local

Other State revenues have increased by \$1.1 million since First Interim. The increase is mainly attributable to the projection of the Prop 39 Clean Energy Jobs Act Grant. Other local funds increased by \$430,000 as a result of an increase in estimated local grants and other adjustments.

Contribution to Special Ed & Other Transfers

Contributions for Special Education and Other Transfers increased slightly by \$190,000 since First Interim. The increase is primarily related to a slight increase in projected special education costs.

Expenditure Summary

The projections reflected in the Second Interim report are a result of the analysis of year-to-date expenditure projections against the First Interim budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.

The District's projected expenses at Second Interim total \$255.8 million and represent a \$2.86 million increase since First Interim. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were slight changes in variances within the expenditure categories for certificated and classified salaries for the reporting period ending January 31, 2016. The changes and adjustment for certificated and classified salaries represent an increase of \$175,000 and are mainly related to adjustments in estimated year-end salary expenses and salary savings from vacant positions.

Employee Benefits

In the area of employee benefits, there was a slight decrease in projected expenses totaling \$218,000 since First Interim. The decrease is primarily attributable to medical and benefits savings from open and vacant positions.

Capital Outlay

In the category of Capital Outlay, expenses increased by \$2.9 million based on the projection of expenditures for the Prop 39 Clean Energy Jobs Act Grant.

Ending Balance Summary

At Second Interim, the District projects an ending fund balance plus general reserve of approximately \$45.3 million for FY 2015-16. This amount represents a decrease of \$1.2 million since First Interim. The decrease is primarily related to the increases in expenses related to the Prop 39 Clean Energy Jobs Act Grant and other adjustments in projected certificated and classified salary expenses. The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At Second Interim, the District's 3% reserve equals \$7.88 million.

The district's ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 162,057
Economic Uncertainty 3% (Fund 17)	\$ 7,882,322
Legally Restricted (Categorical)	\$ 2,219,026
Designated Reserve – LCAP & EIA	\$ 937,193
Designated Reserve – Site Carry-over	\$ 500,000
Designated Reserve – Budget Balancing	<u>\$ 33,687,568</u>

Total Designations **\$ 45,390,666**

Reserve percentage - All Undesignated Reserves (including Fund 17) total 16.38% of General Fund.

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent, it has carry-over provisions, the funds can be carried over until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of January 31, the projected restricted general fund carry-over is \$2,219,026.

Child Nutrition Fund 61/Other Funds

At First Interim the budget indicated that the District's cafeteria fund was projected to have a deficit of (\$618,000). At Second Interim, the deficit is estimated to increase to \$715,000 and represents an increase of \$97,000 since First Interim. In FY 2014-15, the district initiated a consultant study to review the food service program and a number of recommendations were adopted from the report. The Board has supported a number of cost saving and revenue measures over the past two years that were intended to reduce the need for increased contributions from the general fund.

Other Post Employment Benefit (OPEB) Fund 71/Other Funds

The Adopted Budget had projected an ending fund balance at fiscal year-end for the OPEB fund at \$27.2 million. At First Interim, the ending fund balance was projected at \$20.6 million and is unchanged at Second Interim. The OPEB fund is utilized to accumulate funds and pay post-employment benefits for eligible ESUHSD retirees. The funds are managed by a third party administrator and are subject to increases and decreases depending on investment returns. In the quarter ending September 30, 2015, the fund had a loss of over \$2 million.

There have been no notable changes in other District funds and programs at Second Interim.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English language learners, economically disadvantaged, and migrant education students throughout the District. As part of the District's Local Control Accountability Plan, the District's adopted budget provided for the hiring of 65.6 new FTEs for counseling, common core math, and class size reduction. In addition, the LCAP also provides services for A-G Credit Recovery and acceleration programs. The LCFF (supplemental) revenue is \$14.8 million, which under current law must support and provide supplemental services to students throughout the District.

Updated as of Second Interim for the period ending (January 31, 2016)

Components	EIA (Supplemental)	LCFF (Supplemental)	Total (Supplemental)
Revenues	\$2,681,032	\$12,150,673	\$14,831,705
Expenses	\$3,302,415	\$12,864,005	\$16,166,420
Excess (Deficiency)	(\$621,383)	(\$713,332)	(\$1,334,715)
Beginning Balance	\$711,531	\$1,560,377	\$2,271,908
Ending Balance (est.)	\$90,148	\$847,045	\$937,193

Multi-Year Financial Projection

The 2015-16 Multi-Year Financial Projection (MYFP) at Second Interim reflects that the District is able to maintain its 3% District mandated reserve for the multi-year period of FY 2015-16 through FY 2017-18. The multi-year projections are based on assumptions listed in this binder

and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rate increases, enrollment fluctuations, and other variables. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as contributions to special education.

Multi-Year Financial Projection Summary for the General Fund:

Components	Base Year FY 2015-16	FY 2016-17	FY 2017-18
Revenues	\$260,271,552	\$255,946,552	\$252,849,787
Expenses	\$255,817,339	\$268,766,334	\$267,654,516
Excess/(Deficit)	\$4,454,213	(\$12,819,782)	(\$14,804,730)
Other Sources/Uses	(\$1,238,350)	(\$1,298,350)	(\$968,350)
Net Increase(Decrease)	\$3,215,863	(\$14,118,132)	(\$15,773,079)
Beginning Balance	\$34,127,924	\$37,343,787	\$23,225,655
Ending Balance plus General Reserve	\$45,390,666	\$31,681,357	\$15,991,190
Stores & Revolving Cash	\$164,557	\$164,557	\$164,557
Legally Restricted - Categorical	\$2,219,026	\$1,158,157	\$520,284
Designated Reserves – LCAP & EIA	\$937,193	\$3,218	\$24,602
Designated Reserves – Site Carryover	\$500,000	\$500,000	\$500,000
Economic Uncertainty – Statutory Reserve (Fund 17)	\$7,882,322	\$8,291,145	\$8,374,057
Designated Reserve – Budget Balancing	\$33,687,568	\$21,564,280	\$6,407,691
District Unrestricted Reserve %	16.38%	11.02%	5.58%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending January 31, 2016. This certification reflects the fact that the District will continue to maintain the State 3% required minimum reserve. Although the district will maintain its minimum reserve during the forecast period, the district’s on-going structural deficit and dwindling reserves will create significant fiscal challenges for the district beginning in fiscal year 2018-19. The Governor began a pattern several years ago to purposely understate State revenues and if the revenues exceeded projections, the Governor would provide school districts one-time dollars. It is estimated that ESUHSD has received in excess of \$20 million in one-time dollars which the district reluctantly used to support on-going expenses to support strategic restoration of programs, services, and negotiated settlements.

The Governor released his 2016-17 budget in early January and it does continue to provide increased funding to fulfilling the Governor’s goal of full funding of the Local Control Funding Formula (LCFF) by FY 2020-21. The Governor assumed in his budget release that proposition

30 temporary taxes have expired. As such, the Governor's GAP% for K-12 education in FY 2018-19 projects only 6.15%. At 6.15%, the district would receive its smallest increase in State revenue funding since the State implemented LCFF funding. As the Governor moves closer to fully funding the LCFF, increases of this nature will be particularly problematic for East Side given the District's structural deficit. The Governor's budget does reflect continuing strength in the economy; however, the Governor cautions that a slowdown is imminent.

In summary, East Side will be facing some significant fiscal challenges if the Governor's budget remains unchanged. The fiscal challenges are a culmination of years of declining enrollment, competition from charter school growth, increased special education and healthcare costs, hefty increases in district paid STRS and CalPers retirement contributions, and allocating one-time revenues to on-going expenses are weighing down and plaguing the district's budget. In spite of these concerns, the Board has been passionate in its resolve to ensure that every student has access to the best programs, services, and resources that East Side can provide.

In light of these budget realities, the District will persevere and work steadfastly and collaboratively with our Governing Board, unions, staff, students and the public to ensure that ESUHSD continues to make decisions that are in the best interest of our school community.

Thanks to our staff, parents, and stakeholders for their continued support!

SECTION 1

2015-16 District Budget Assumptions Update and Comparative Analysis

2015-16 Second Interim Key Fiscal Assumptions Changes / Adjustment Highlights

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its Second Interim report on assumptions. This is the best information available at the time when the Second Interim report is prepared. The Second Interim report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Services of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. In addition, the District utilized the Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator to determine LCFF Base and Supplemental funding.

ASSUMPTIONS

- Statutory COLA – 1.020%
- LCFF Target Base - \$8,578
- LCFF Career Technical Education (CTE) - \$223
- LCFF Unduplicated Count – 53.68%
- LCFF Gap Funding Rate – 51.97%
- Salaries Increases - Negotiations settled for FY 15-16 @ 4.25%
- STRS – 10.73%
- PERS – 11.847%

REVENUE HIGHLIGHTS

- The District’s projected revenues total \$260 million which is a \$1.7 million increase since First Interim
- LCFF Funding increase \$397k due to projection ADA up by 34.33 including a slight increase in the Gap % of 0.45%; unduplicated count increase slightly by 0.38% and reduce by 4138k for prior year adjustment
- The Federal revenues decrease \$217k mainly from Title I
- The other State revenues increase by \$1.08 million mainly from Prop 39 Clean Air grant and other minor adjustments

EXPENDITURES

- The District’s projected expenditures total \$256 million which is an increase of 2.86 million since First Interim
- The certificated, classified salaries and benefits combination has a minor adjustment of (\$44k)
- There is a \$2.9 million increase in capital outlay mainly from the Prop 39 Clean Air Job Acts grant
- \$284k increase in other outgo for Behavioral Health program consortium transfer

EAST SIDE UNION HIGH SCHOOL DISTRICT
2015 / 16 Second Interim
Budget Assumption

	Statewide	2015 / 16	2015 / 16
Description	Assumptions	First Interim	Second Interim
Based on SSC Dartboard			
Statutory COLA		1.02%	1.02%
LCFF Target Base		8,578	8,578
LCFF CTE		223	223
LCFF Unduplicated Count Percentage		53.30%	53.68%
LCFF Approved Funding Rate (GAP)		51.52%	51.97%
LCFF Entitlement (net of prior year adjustment)		212,987,736	213,384,838
California CPI		2.30%	1.90%
Lottery Per ADA	Unrestricted	140	140
	Restricted	41	41
Mandate Cost Block Grant per ADA		56	56
Educator Effectiveness		1,741,647	1,741,647
California Career Pathway		2,996,040	2,965,574
One Time Discretionary Revenue		12,049,492	11,891,547
CSI Energy Renewal Incentive Revenue		1,334,275	1,336,407
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,276	23,237
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,726 250	22,761 256
Salary Step and Column % Increases:			
Certificated		1.50%	1.50%
Classified		2.00%	2.00%
Management		1.50%	1.50%
Salary Increases (Bargaining Groups)		4.25%	4.25%
Salary Increases (Non-Bargaining Groups)		1.37%	4.25%
Decrease Teacher FTEs due to Enrollment Changes		(15.6 FTEs)	(15.6 FTEs)
New Positions Added for LCAP & Others			
Teachers for Class Size Adjustment		47.6 FTEs	47.6 FTEs
Other Certificated		25.20 FTEs	25.20 FTEs
Classified		13.625 FTEs	13.625 FTEs
Administrators		1.00 FTE	1.00 FTE
Classified Manager		3.00 FTEs	3.00 FTEs
Benefits:			
STRS		10.73%	10.73%
PERS		11.85%	11.85%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
Workers' Comp		1.8815%	1.8815%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase		3.00%	3.00%
Medical Payment by Self Insurance Fund, F68			
Operations:			
OPEB Debt Payment		2,062,303	2,062,303
Direct Cost Transfer for Ad Ed Concurrently Enroll			40,000
Energy Efficiency Projects w Clean Energy Grant		940,822	3,951,454
Fund Transfer in/(out):			
Transfer from (to) General Reserve (F17)		(180,000)	(270,000)
Transfer to Restr. Routine Maint.		(6,572,000)	(6,572,000)
Transfer to Adult Ed (F11) for Concurrently Enroll		(40,000)	0
Transfer to Child Development Fd (F12)		(200,000)	(153,000)
Transfer to Child Nutrition Svc. (F61)		(618,484)	(715,350)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)

**EAST SIDE UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

Categories	2015/16 First Interim			2015/16 Second Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	212,987,736	0	212,987,736	213,384,838	0	213,384,838	397,102
Federal	180,328	12,607,985	12,788,313	208,432	12,362,694	12,571,126	(217,187)
Other State	16,619,604	9,104,562	25,724,166	16,442,929	10,356,584	26,799,513	1,075,347
Local	5,098,916	1,986,236	7,085,152	5,236,058	2,280,017	7,516,075	430,923
Total Revenues	234,886,583	23,698,783	258,585,366	235,272,257	24,999,295	260,271,552	1,686,186
Expenditures							
Certificated Salaries	101,047,088	19,172,086	120,219,174	101,508,977	18,724,147	120,233,124	13,950
Classified Salaries	21,449,133	10,030,807	31,479,940	21,541,713	10,099,403	31,641,116	161,176
Employee Benefits	49,234,501	13,324,587	62,559,088	49,066,657	13,273,554	62,340,211	(218,877)
Books & Supplies	2,656,874	4,230,324	6,887,198	2,878,375	3,900,658	6,779,033	(108,165)
Operation & Contracted Services	15,013,288	10,441,901	25,455,189	15,328,202	9,897,699	25,225,901	(229,288)
Capital Outlay	50,000	1,063,721	1,113,721	50,000	4,011,190	4,061,190	2,947,469
Other Outgo & ROC/P Transfer	3,796,129	117,172	3,913,301	3,710,499	486,946	4,197,445	284,144
Direct Support/Indirect Costs	(3,794,913)	3,065,548	(729,365)	(3,886,170)	3,163,186	(722,984)	6,381
Debt Services	2,062,303	0	2,062,303	2,062,303	0	2,062,303	0
Total Expenditures	191,514,403	61,446,146	252,960,549	192,260,556	63,556,783	255,817,339	2,856,790
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	43,372,180	(37,747,363)	5,624,817	43,011,701	(38,557,488)	4,454,213	(1,170,604)
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	618,484	0	618,484	715,350	0	715,350	96,866
Transfer to Child Development-Educare	200,000		200,000	153,000		153,000	(47,000)
Transfer to Adult Ed for Concurrent HS Studen	40,000		40,000	0		0	(40,000)
Transfer to Gen Reserve Fund	180,000		180,000	270,000		270,000	90,000
Transfer to Properties/Liab Fund F67	100,000	0	100,000	100,000	0	100,000	0
Add:							0
Contribute to Special Ed	(31,015,844)	31,015,844	0	(31,204,544)	31,204,544	0	0
Contribute to Restr Routine Maintenance	(6,572,000)	6,572,000	0	(6,572,000)	6,572,000	0	0
Net Increase (Decrease) in Fund Balance	4,645,852	(159,519)	4,486,333	3,996,807	(780,944)	3,215,863	(1,270,470)
BEGINNING BALANCE	31,127,954	2,999,970	34,127,924	31,127,954	2,999,970	34,127,924	0
Prior Year Store Adjustment							
ENDING BALANCE BEFORE RESERVE	35,773,806	2,840,451	38,614,257	35,124,761	2,219,026	37,343,787	(1,270,470)
Revolving Cash	2,500		2,500	2,500		2,500	0
Stores	162,057		162,057	162,057		162,057	0
Fund 17, General Reserve	7,796,299		7,796,299	7,882,322		7,882,322	86,023
ENDING FUND BALANCE	43,734,662	2,840,451	46,575,113	43,171,640	2,219,026	45,390,666	(1,184,448)

16.78%

16.38%

**EAST SIDE UNION HIGH SCHOOL DISTRICT
GENERAL FUND 2015/16 Second Interim**

Ending Fund Balance Projection

Categories	2015/16 First Interim			2015/16 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500
District Warehouse Stores	162,057		162,057	162,057		162,057
Site Projected Carryover	500,000		500,000	500,000		500,000
EIA & Supplemental	1,439,437		1,439,437	937,193		937,193
For Balancing Multi-year Projection	33,834,369		33,834,369	33,687,568		33,687,568
Fund 17, General Reserve	7,796,299		7,796,299	7,882,322		7,882,322
Restricted Categorical Programs:						
Medi-Cal Reimbursement		686,492	686,492		703,965	703,965
Prop 39 Clean Energy		1,958,554	1,958,554		0	0
Educator Effectiveness					1,236,184	1,236,184
Restricted Lottery		62,393	62,393		65,645	65,645
Restricted Routine Maintenance		133,012	133,012		213,232	213,232
ENDING FUND BALANCE	43,734,662	2,840,451	46,575,113	43,171,640	2,219,026	45,390,666
		16.78%			16.38%	

**East Side Union High School District
Restricted General Fund**

Categories	2015/16 First Interim			2015/16 Second Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	0	0	0	0	0	0	0
Federal	8,215,439	4,392,546	12,607,985	7,970,148	4,392,546	12,362,694	(245,291)
Other State	7,840,486	1,264,076	9,104,562	9,070,535	1,286,049	10,356,584	1,252,022
Local	3,384,722	(1,398,486)	1,986,236	3,783,399	(1,503,382)	2,280,017	293,781
Total Revenues	19,440,647	4,258,136	23,698,783	20,824,082	4,175,213	24,999,295	1,300,512
Expenditures							
Certificated Salaries	5,382,201	13,789,885	19,172,086	5,034,150	13,689,997	18,724,147	(447,939)
Classified Salaries	4,275,483	5,755,324	10,030,807	4,342,592	5,756,811	10,099,403	68,596
Employee Benefits	3,813,580	9,511,007	13,324,587	3,780,359	9,493,195	13,273,554	(51,033)
Books & Supplies	4,135,778	94,546	4,230,324	3,817,924	82,734	3,900,658	(329,666)
Operation & Contracted Services	6,309,611	4,132,290	10,441,901	5,545,958	4,351,741	9,897,699	(544,202)
Capital Outlay	1,063,721	0	1,063,721	4,011,190	0	4,011,190	2,947,469
Other Outgo	25,000	92,172	117,172	384,151	102,795	486,946	369,774
Direct Support/Indirect Costs	1,166,792	1,898,756	3,065,548	1,260,702	1,902,484	3,163,186	97,638
Total Expenditures	26,172,166	35,273,980	61,446,146	28,177,026	35,379,757	63,556,783	2,110,637
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(6,731,519)	(31,015,844)	(37,747,363)	(7,352,944)	(31,204,544)	(38,557,488)	(810,125)
Other Sources / Uses							
Transfer in / out	6,572,000	31,015,844	37,587,844	6,572,000	31,204,544	37,776,544	188,700
Contribution to Other Restr Resources	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(159,519)	0	(159,519)	(780,944)	0	(780,944)	(621,425)
BEGINNING BALANCE	2,999,970	0	2,999,970	2,999,970	0	2,999,970	0
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	2,840,451	0	2,840,451	2,219,026	0	2,219,026	(621,425)

**EAST SIDE UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

Categories	2015/16 First Interim			2015/16 Second Interim			Variance 1st vs 2nd Interim
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	
Revenues							
LCFF	2,681,032	11,993,112	14,674,144	2,681,032	12,150,673	14,831,705	157,561
Federal			0			0	0
Other State			0			0	0
Local			0			0	0
Total Revenues	2,681,032	11,993,112	14,674,144	2,681,032	12,150,673	14,831,705	157,561
Expenditures							
Certificated Salaries	1,662,121	7,527,917	9,190,038	1,689,647	7,646,774	9,336,421	146,383
Classified Salaries	267,845	727,618	995,463	241,585	768,273	1,009,858	14,395
Employee Benefits	618,798	3,149,265	3,768,063	611,394	3,240,297	3,851,691	83,628
Books & Supplies	171,117	2,000	173,117	303,047	2,000	305,047	131,930
Operation & Contracted Services	469,040	910,894	1,379,934	456,742	1,206,661	1,663,403	283,469
Capital Outlay	0	0	0	0	0	0	0
Other Outgo & ROC/P Transfer	0	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0	0
Debt Services	0	0	0	0	0	0	0
Total Expenditures	3,188,921	12,317,694	15,506,615	3,302,415	12,864,005	16,166,420	659,805
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(507,889)	(324,582)	(832,471)	(621,383)	(713,332)	(1,334,715)	(502,244)
Other Sources / Uses							
Net Increase (Decrease) in Fund Balance	(507,889)	(324,582)	(832,471)	(621,383)	(713,332)	(1,334,715)	(502,244)
BEGINNING BALANCE	711,531	1,560,377	2,271,908	711,531	1,560,377	2,271,908	0
ENDING BALANCE BEFORE RESERVE	203,642	1,235,795	1,439,437	90,148	847,045	937,193	(502,244)
ENDING FUND BALANCE	203,642	1,235,795	1,439,437	90,148	847,045	937,193	(502,244)

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2017-18

East Side Union High School District

Enrollment/ADA Projections Through 2017/18

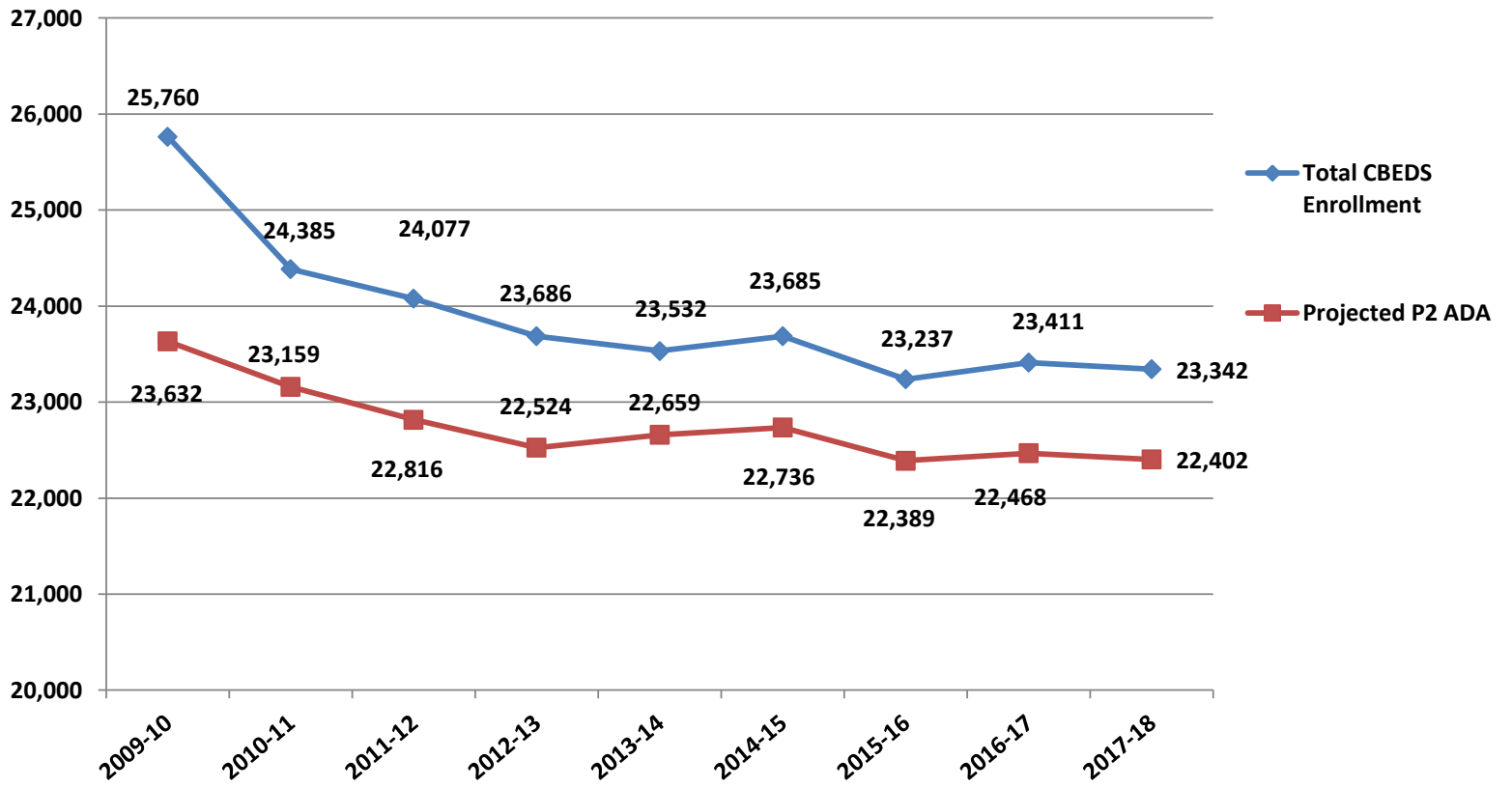
Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Grade	CBEDS Enrollment								
Level	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	6,180	5,930	5,962	5674	5767	5988	5555	5658	5631
10	6,404	6,056	5,933	5961	5683	5760	5948	5701	5733
11	6,575	6,129	6,019	5856	5999	5713	5694	6100	5742
12	6,457	6,101	5,992	6009	5874	5993	5806	5708	5992
Independent Study									
Post Seniors	93	122	122	124	156	174	164	168	168
NPS	51	47	49	62	53	57	70	76	76
Total CBEDS Enrollment	25,760	24,385	24,077	23,686	23,532	23,685	23,237	23,411	23,342
COE Sp Ed	252	263	266	274	274	245	264	264	264
Proj P2 ADA *	23,632	23,159	22,816	22,524	22,659	22,736	22,389	22,468	22,402
Enrollment to ADA %	91.74%	94.97%	94.76%	95.09%	95.18%	95.01%	95.27%	94.90%	94.90%

* Including COE ADA for 2014/15 & forward

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.65%** of CBEDS enrollment.

East Side Union High School District Enrollment / ADA Projections



SECTION 3

2015/16 – 2017/18

Multi-Year Budget Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT
2015 / 16 Second Interim
Budget Assumption

	Statewide	2015 / 16	2016 / 17	2017 / 18
Description	Assumptions	Second Interim	Projection	Projection
Based on SSC Dartboard				
Statutory COLA		1.02%	0.47%	2.13%
LCFF Target Base		8,578	8,618	8,802
LCFF CTE		223	224	229
LCFF Unduplicated Count Percentage		53.68%	52.99%	53.07%
LCFF Approved Funding Rate (GAP)		51.97%	49.08%	45.34%
LCFF Entitlement (net of prior year adjustment)		213,384,838	220,046,891	226,266,177
California CPI		1.90%	2.22%	2.52%
Lottery Per ADA	Unrestricted	140	140	140
	Restricted	41	41	41
Mandate Cost Block Grant per ADA		56	56	56
Educator Effectiveness		1,741,647	1,044,989	0
California Career Pathway		2,965,574	2,825,477	0
One Time Discretionary Revenue		11,891,547	4,807,510	0
CSI Energy Renewal Incentive Revenue		1,336,407	0	0
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,237	23,411	23,342
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,761 256	22,466 250	22,459 250
Salary Step and Column % Increases:				
Certificated		1.50%	1.50%	1.50%
Classified		2.00%	2.00%	2.00%
Management		1.50%	1.50%	1.50%
Salary Increases (Bargaining Groups)		4.25%	2.25%	
Salary Increases (Non-Bargaining Groups)		4.25%		
Decrease Teacher FTEs due to Enrollment Changes		(15.6 FTEs)	5.80 FTEs	(2.40 FTEs)
New Positions Added for LCAP & Others				
Teachers for Class Size Adjustment		47.6 FTEs	22.8 FTEs	
Other Certificated		25.20 FTEs	(3.0 FTEs)	
Classified		13.625 FTEs	5.0 FTE	
Administrators		1.00 FTE	1.0 FTE	
Classified Manager		3.00 FTEs	1.0 FTE	
Benefits:				
STRS		10.73%	12.58%	14.43%
PERS		11.85%	13.05%	16.60%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
Workers' Comp		1.8815%	0.05%	0.05%
Unemployment Insurance		0.05%		
Health & Welfare Increase		3.00%	5.00%	5.00%
Medical Payment by Self Insurance Fund, F68				(5,100,000)
Operations:				
Utilities / Communication rates increase			10%	10%
Properties/Liabilities Insurance rate increase			10%	10%
Board Election Cost			290,000	0
OPEB Debt Payment		2,062,303	2,103,993	2,142,316
Direct Cost Transfer for Ad Ed Concurrently Enroll		40,000	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant		3,951,454	940,822	
Fund Transfer in/(out):				
Transfer from (to) General Reserve (F17)		(270,000)	(330,000)	0
Transfer to Restr. Routine Maint.		(6,572,000)	(6,850,000)	(7,150,000)
Transfer to Child Development Fd (F12)		(153,000)	(153,000)	(153,000)
Transfer to Child Nutrition Svc. (F61)		(715,350)	(715,350)	(715,350)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)	(100,000)

**EAST SIDE UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

Categories	2015/16 Second Interim			2016/17 Projection			2017/18 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	213,384,838	0	213,384,838	220,046,891	0	\$ 220,046,891	226,266,177	0	\$ 226,266,177
Federal	208,432	12,362,694	12,571,126	208,432	12,016,473	\$ 12,224,905	208,432	12,412,567	\$ 12,620,999
Other State	16,442,929	10,356,584	26,799,513	9,393,716	8,176,163	\$ 17,569,879	4,572,966	3,313,721	\$ 7,886,687
Local	5,236,058	2,280,017	7,516,075	3,883,551	2,221,326	\$ 6,104,877	3,898,551	2,177,372	\$ 6,075,923
Total Revenues	235,272,257	24,999,295	260,271,552	\$ 233,532,590	\$ 22,413,962	\$ 255,946,552	\$ 234,946,126	\$ 17,903,661	\$ 252,849,787
Expenditures									
Certificated Salaries	101,508,977	18,724,147	120,233,124	106,944,394	19,293,264	\$ 126,237,659	108,392,560	19,017,663	\$ 127,410,224
Classified Salaries	21,541,713	10,099,403	31,641,116	22,784,034	10,477,377	\$ 33,261,411	23,239,714	10,486,825	\$ 33,726,539
Employee Benefits	49,066,657	13,273,554	62,340,211	54,693,471	14,181,474	\$ 68,874,945	59,434,280	15,261,396	\$ 74,695,676
Transfer to F67							(5,100,000)		\$ (5,100,000)
Books & Supplies	2,878,375	3,900,658	6,779,033	2,708,375	3,957,748	\$ 6,666,123	2,721,375	3,789,748	\$ 6,511,123
Operation & Contracted Services	15,328,202	9,897,699	25,225,901	16,373,377	10,856,756	\$ 27,230,132	16,733,344	8,340,887	\$ 25,074,231
Capital Outlay	50,000	4,011,190	4,061,190	50,000	1,000,558	\$ 1,050,558	50,000	59,736	\$ 109,736
Other Outgo & ROC/P Transfer	3,710,499	486,946	4,197,445	3,735,129	130,425	\$ 3,865,554	3,735,129	130,425	\$ 3,865,554
Direct Support/Indirect Costs	(3,886,170)	3,163,186	(722,984)	(3,635,416)	3,111,375	\$ (524,041)	(3,651,795)	2,870,913	\$ (780,882)
Debt Services	2,062,303	0	2,062,303	2,103,993	0	\$ 2,103,993	2,142,316	0	\$ 2,142,316
Total Expenditures	192,260,556	63,556,783	255,817,339	\$ 205,757,357	\$ 63,008,977	\$ 268,766,334	\$ 207,696,923	\$ 59,957,593	\$ 267,654,516
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	43,011,701	(38,557,488)	4,454,213	\$ 27,775,233	\$ (40,595,015)	\$ (12,819,782)	\$ 27,249,203	\$ (42,053,933)	\$ (14,804,730)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	715,350	0	715,350	715,350	\$ -	\$ 715,350	715,350	\$ -	\$ 715,350
Transfer to Child Development-Educare	153,000		153,000	153,000		\$ 153,000	153,000		\$ 153,000
Transfer to Adult Ed for Concurrent HS Studen	0		0	0		\$ -	0		\$ -
Transfer to Gen Reserve Fund	270,000		270,000	330,000		\$ 330,000	0		\$ -
Transfer to Properties/Liab Fund F67	100,000	0	100,000	100,000	\$ -	\$ 100,000	100,000	\$ -	\$ 100,000
Add:									
Contribute to Special Ed	(31,204,544)	31,204,544	0	(32,684,146)	32,684,146	\$ 0	(34,266,059)	34,266,059	\$ 0
Contribute to Restr Routine Maintenance	(6,572,000)	6,572,000	0	(6,850,000)	6,850,000	\$ -	(7,150,000)	7,150,000	\$ -
Net Increase (Decrease) in Fund Balance	3,996,807	(780,944)	3,215,863	(13,057,263)	(1,060,869)	(14,118,132)	(15,135,206)	(637,873)	(15,773,079)
BEGINNING BALANCE	31,127,954	2,999,970	34,127,924	\$ 35,124,761	\$ 2,219,026	\$ 37,343,787	\$ 22,067,498	\$ 1,158,157	\$ 23,225,655
Prior Year Store Adjustment									
ENDING BALANCE BEFORE RESERVE	35,124,761	2,219,026	37,343,787	22,067,498	1,158,157	23,225,655	6,932,292	520,284	7,452,575
Revolving Cash	2,500		2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500
Stores	162,057		162,057	\$ 162,057		\$ 162,057	\$ 162,057		\$ 162,057
Fund 17, General Reserve	7,882,322		7,882,322	\$ 8,291,145		\$ 8,291,145	\$ 8,374,057		\$ 8,374,057
ENDING FUND BALANCE	43,171,640	2,219,026	45,390,666	\$ 30,523,200	\$ 1,158,157	\$ 31,681,357	\$ 15,470,906	\$ 520,284	\$ 15,991,189
	16.38%			11.02%			5.58%		

**EAST SIDE UNION HIGH SCHOOL DISTRICT
GENERAL FUND 2015/16 Second Interim**

Ending Fund Balance Projection

Categories	2015/16 Second Interim			2016/17 Projection			2017/18 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500
District Warehouse Stores	162,057		162,057	\$ 162,057		\$ 162,057	\$ 162,057		\$ 162,057
Site Projected Carryover	500,000		500,000	500,000		500,000	500,000		500,000
EIA & Supplemental	937,193		937,193	\$ 3,218		\$ 3,218	\$ 24,602		\$ 24,602
For Balancing Multi-year Projection	33,687,568		33,687,568	\$ 21,564,280		\$ 21,564,280	\$ 6,407,691		\$ 6,407,691
Fund 17, General Reserve	7,882,322		7,882,322	\$ 8,291,145		\$ 8,291,145	\$ 8,374,057		\$ 8,374,057
Restricted Categorical Programs:									
Medi-Cal Reimbursement		703,965	703,965		\$ 803,157	\$ 803,157		\$ 520,284	\$ 520,284
Prop 39 Clean Energy		0	0		\$ -	\$ -		\$ -	\$ -
Educator Effectiveness		1,236,184	1,236,184		\$ -	\$ -		\$ -	\$ -
Restricted Lottery		65,645	65,645		\$ -	\$ -		\$ -	\$ -
Restricted Routine Maintenance		213,232	213,232		\$ 355,000	\$ 355,000		\$ -	\$ -
ENDING FUND BALANCE	43,171,640	2,219,026	45,390,666	30,523,200	1,158,157	\$ 31,681,357	15,470,906	520,284	\$ 15,991,190
	16.38%			11.02%			5.58%		

**EAST SIDE UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

Categories	2015/16 Second Interim			2016/17 Projection			2017/18 Projection		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
Revenues									
LCFF	2,681,032	12,150,673	14,831,705	2,681,032	14,608,125	17,289,157	2,681,032	15,992,713	18,673,745
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	2,681,032	12,150,673	14,831,705	2,681,032	14,608,125	17,289,157	2,681,032	15,992,713	18,673,745
Expenditures									
Certificated Salaries	1,689,647	7,646,774	9,336,421	1,389,640	9,447,367	10,837,006	1,410,484	9,589,077	10,999,561
Classified Salaries	241,585	768,273	1,009,858	251,961	801,270	1,053,231	257,000	817,296	1,074,296
Employee Benefits	611,394	3,240,297	3,851,691	538,758	4,270,687	4,809,445	591,532	4,630,523	5,222,055
Books & Supplies	303,047	2,000	305,047	133,047	2,000	135,047	133,047	5,000	138,047
Operation & Contracted Services	456,742	1,206,661	1,663,403	456,742	931,660	1,388,402	286,742	931,660	1,218,402
Capital Outlay	0	0	-	-	-	-	-	-	-
Other Outgo & ROC/P Transfer	0	0	-	-	-	-	-	-	-
Direct Support/Indirect Costs	0	0	-	-	-	-	-	-	-
Debt Services	0	0	-	-	-	-	-	-	-
Total Expenditures	3,302,415	12,864,005	16,166,420	2,770,148	15,452,984	18,223,132	2,678,806	15,973,555	18,652,361
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(621,383)	(713,332)	(1,334,715)	(89,116)	(844,859)	(933,975)	2,226	19,158	21,384
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	(621,383)	(713,332)	(1,334,715)	(89,116)	(844,859)	(933,975)	2,226	19,158	21,384
BEGINNING BALANCE	711,531	1,560,377	2,271,908	90,148	847,045	937,193	1,032	2,186	3,218
ENDING BALANCE BEFORE RESERVE	90,148	847,045	937,193	1,032	2,186	3,218	3,258	21,344	24,602
ENDING FUND BALANCE	90,148	847,045	937,193	1,032	2,186	3,218	3,258	21,344	24,602

**East Side Union High School District
Restricted General Fund**

Categories	2015/16 Second Interim			2016/17 Projection			2017/18 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	0	0	0	0	0	0	0	0	0
Federal	7,970,148	4,392,546	12,362,694	7,810,316	4,206,157	12,016,473	8,206,410	4,206,157	12,412,567
Other State	9,070,535	1,286,049	10,356,584	6,890,114	1,286,049	8,176,163	2,027,672	1,286,049	3,313,721
Local	3,783,399	(1,503,382)	2,280,017	3,814,192	(1,592,866)	2,221,326	3,864,192	(1,686,820)	2,177,372
Total Revenues	20,824,082	4,175,213	24,999,295	18,514,622	3,899,340	22,413,962	14,098,275	3,805,386	17,903,661
Expenditures									
Certificated Salaries	5,034,150	13,689,997	18,724,147	5,216,310	14,076,954	19,293,264	4,729,555	14,288,108	19,017,663
Classified Salaries	4,342,592	5,756,811	10,099,403	4,471,113	6,006,265	10,477,377	4,360,535	6,126,290	10,486,825
Employee Benefits	3,780,359	9,493,195	13,273,554	4,070,806	10,110,668	14,181,474	4,281,593	10,979,803	15,261,396
Books & Supplies	3,817,924	82,734	3,900,658	3,867,748	90,000	3,957,748	3,699,748	90,000	3,789,748
Operation & Contracted Services	5,545,958	4,351,741	9,897,699	6,505,958	4,350,798	10,856,756	3,775,958	4,564,929	8,340,887
Capital Outlay	4,011,190	0	4,011,190	1,000,558	0	1,000,558	59,736	0	59,736
Other Outgo	384,151	102,795	486,946	25,000	105,425	130,425	25,000	105,425	130,425
Direct Support/Indirect Costs	1,260,702	1,902,484	3,163,186	1,267,998	1,843,377	3,111,375	954,023	1,916,890	2,870,913
Total Expenditures	28,177,026	35,379,757	63,556,783	26,425,491	36,583,486	63,008,977	21,886,148	38,071,445	59,957,593
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(7,352,944)	(31,204,544)	(38,557,488)	(7,910,869)	(32,684,146)	(40,595,015)	(7,787,873)	(34,266,059)	(42,053,933)
Other Sources / Uses									
Transfer in / out	6,572,000	31,204,544	37,776,544	6,850,000	32,684,146	39,534,146	7,150,000	34,266,059	41,416,059
Contribution to Other Restr Resources	0		0	0		0	0		0
Net Increase (Decrease) in Fund Balance	(780,944)	0	(780,944)	(1,060,869)	0	(1,060,869)	(637,873)	0	(637,873)
BEGINNING BALANCE	2,999,970	0	2,999,970	2,219,026	0	2,219,026	1,158,157	0	1,158,157
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,219,026	0	2,219,026	1,158,157	0	1,158,157	520,284	0	520,284

SECTION 4

Other Funds

East Side Union High School District

2015/16 Second Interim – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

The general Adult Education Program was budgeted in the General Fund for 2014/15. The Governor has provided and dedicated funding to Adult Education as part of a Block Grant beginning in 2015/16. The District is expecting \$6.2 million from the State Block Grant. The program also receives some Federal grants to supplement the program.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and local parent fees. The District will partner with Educare California at Silicon Valley (ECSV) for the Educare California Program. The District expects to contribute \$153 thousand from General Fund to the Program.

Deferred Maintenance Fund – 14

F14 will be depleted after fiscal year 2015-16. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$9.3 million in Fund 35 which could also be used to support deferred maintenance requirements and emergency capital improvements.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$7.9 million for the fiscal year ending June 30, 2016.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$13.5 million for the fiscal year ending June 30, 2016.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure and other technical system cost in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The District sold the first series of the bond totaling \$16 million and projects to have a fund balance of \$5.3 million for the fiscal year ending June 30, 2016.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure E. The fund is projected to have a balance of \$14.4 million for the fiscal year ending June 30, 2016.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure I in November 2012. The District sold \$100 million which encompasses the remaining balance of the bond in the end of prior fiscal year. The fund is projected to have a balance of \$88.7 million for the fiscal year ending June 30, 2016.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$8.5 million for the fiscal year ending June 30, 2016.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. For the fiscal year ending June 30, 2016, the fund is projected to have a fund balance of \$9.3 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The fund is projected to have a balance of \$1,575 for the fiscal year ending June 30, 2016.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. Also beginning in 2014/15 the program will serve Suppers for most of the after school programs in the District. The District has 47.4% or 11,028 Free and Reduce students eligible as of 11/5/2015. The fund is projected to need a contribution of \$715k from General Fund for the fiscal year 2015/16.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate moneys for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$480 thousand for the fiscal year ending June 30, 2016.

Self-Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate moneys for self-insurance activities related to dental and UAS (PPO) medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts,

cost of excess insurance and other related costs. For the year of 2015/16 the fund is projected to have a balance of \$7.7 million which is held by the insurance companies to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB and SERP are paid from this fund for 2015/16 and the future years. The current investment has been affected by the stock market in the first quarter of the year and has lost \$2.2 million. The fund is projected to have a balance of \$20.6 million for the fiscal year ending June 30, 2016.

Scholarship Fund – 73

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship and the second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$586 thousand for the fiscal year ending June 30, 2016.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Federal	763,599	763,000	(599)
Other State	6,593,407	6,619,875	26,468
Local	95,107	142,683	47,576
Total Revenues	7,452,113	7,525,558	73,445
Expenditures			
Certificated Salaries	3,452,340	3,252,963	(199,377)
Classified Salaries	1,143,312	1,076,071	(67,241)
Employee Benefits	1,591,432	1,467,414	(124,018)
Books & Supplies	324,875	374,663	49,788
Operation & Contracted Services	313,804	322,559	8,755
Capital Outlay	256,000	400,000	144,000
Other Outgo	0	0	0
Direct Support/Indirect Costs	370,291	348,335	(21,956)
Total Expenditures	7,452,054	7,242,005	(210,049)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	59	283,553	283,494
Other Financing Sources/Uses			
Transfer In	40,000	0	(40,000)
BEGINNING BALANCE	209,782	209,782	0
Net Increase (Decrease) in Fund Balance	40,059	283,553	243,494
ENDING BALANCE	249,841	493,335	243,494

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2015/16 1st Interim	2015/16 2nd Interim	Variance
Revenues			
Federal	682,247	597,892	(84,355)
Other State	916,802	1,196,178	279,376
Local	539,055	626,213	87,158
Total Revenues	2,138,104	2,420,283	282,179
Expenditures			
Certificated Salaries	635,238	633,957	(1,281)
Classified Salaries	767,453	900,228	132,775
Employee Benefits	826,034	839,444	13,410
Books & Supplies	44,016	106,549	62,533
Contracted Services	65,363	93,105	27,742
Total Expenditures	2,338,104	2,573,283	235,179
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(200,000)	(153,000)	47,000
Other Financing Sources/Uses			
Contribution from General Fund	200,000	153,000	(47,000)
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	385	402	17
Total Revenues	385	402	17
Expenditures			
Books & Supplies	15,000	5,000	(10,000)
Contracted Services	32,068	32,068	0
Capital Outlay	0	0	0
Total Expenditures	47,068	37,068	(10,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(46,683)	(36,666)	10,017
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	77,050	77,050	0
Net Increase (Decrease) in Fund Balance	(46,683)	(36,666)	10,017
ENDING BALANCE	30,367	40,384	10,017

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	52,943	48,966	(3,977)
Total Revenues	52,943	48,966	(3,977)
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	52,943	48,966	(3,977)
Other Financing Sources/Uses			
Transfer In	180,000	270,000	90,000
BEGINNING BALANCE	7,563,356	7,563,356	0
Net Increase (Decrease) in Fund Balance	232,943	318,966	(3,977)
ENDING BALANCE	7,796,299	7,882,322	(3,977)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	153,773	159,474	5,701
Total Revenues	153,773	159,474	5,701
Expenditures			
Classified Salaries	164,545	265,690	101,145
Employee Benefits	80,134	125,298	45,163
Books & Supplies	222,000	222,000	0
Contracted Services	493,605	497,795	4,190
Capital Outlay	11,372,104	11,443,335	71,231
Total Expenditures	12,332,389	12,554,118	221,729
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,178,616)	(12,394,644)	(216,028)
Other Financing Sources/Uses			
Transfer In			0
BEGINNING BALANCE	25,911,667	25,911,667	0
Audit Adjustment for 2013/14			
Net Increase (Decrease) in Fund Balance	(12,178,616)	(12,394,644)	(216,028)
ENDING BALANCE	13,733,051	13,517,023	(216,028)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	87,000	107,000	20,000
Total Revenues	87,000	107,000	20,000
Expenditures			
Classified Salaries	38,703	118,703	80,001
Employee Benefits	18,069	26,714	8,645
Books & Supplies	3,246,000	7,000,000	3,754,000
Contracted Services	1,535,000	1,013,000	(522,000)
Capital Outlay	570,174	2,600,000	2,029,826
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	5,407,945	10,758,417	5,350,472
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,320,945)	(10,651,417)	(5,330,472)
Other Financing Sources/Uses			
Other Sources	16,200,000	16,038,000	(162,000)
			0
BEGINNING BALANCE	(133,637)	28,363	162,000
			0
Net Increase (Decrease) in Fund Balance	10,879,055	5,386,583	(5,492,472)
ENDING BALANCE	10,745,418	5,414,946	(5,330,472)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Other Local Revenues	195,287	232,627	37,340
Total Revenues	195,287	232,627	37,340
Expenditures			
Classified Salaries	1,214,085	907,249	(306,835)
Employee Benefits	564,090	421,412	(142,678)
Books & Supplies	1,950,000	1,450,000	(500,000)
Contracted Services	786,395	791,395	5,000
Capital Outlay	23,000,000	21,000,000	(2,000,000)
Total Expenditures	27,514,570	24,570,056	(2,944,514)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(27,319,283)	(24,337,429)	2,981,854
Other Financing Sources/Uses			
Other Sources			0
BEGINNING BALANCE	38,690,394	38,690,394	0
Net Increase (Decrease) in Fund Balance	(27,319,283)	(24,337,429)	2,981,854
ENDING BALANCE	11,371,111	14,352,965	2,981,854

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	585,000	651,792	66,792
Total Revenues	585,000	651,792	66,792
Expenditures			
Classified Salaries	184,373	358,811	174,438
Employee Benefits	85,983	171,454	85,471
Books & Supplies	1,476,000	1,476,000	0
Contracted Services	1,688,952	1,694,100	5,148
Capital Outlay	13,500,000	17,500,000	4,000,000
Total Expenditures	16,935,308	21,200,365	4,265,057
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(16,350,308)	(20,548,573)	(4,198,265)
Other Financing Sources/Uses			
Other Sources	99,000,000	0	(99,000,000)
BEGINNING BALANCE	10,223,956	10,223,956	0
Audit Adjustment for 2014/15	0	99,000,000	99,000,000
Net Increase (Decrease) in Fund Balance	82,649,692	(20,548,573)	(103,198,265)
ENDING BALANCE	92,873,648	88,675,383	(4,198,265)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	2,153,450	2,058,348	(95,102)
Total Revenues	2,153,450	2,058,348	(95,102)
Expenditures			
Books & Supplies	1,000	1,000	0
Operation and Contracted Services	125,850	140,850	15,000
Capital Outlay	2,700,000	2,000,000	(700,000)
Total Expenditures	2,826,850	2,141,850	(685,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(673,400)	(83,502)	589,898
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	8,548,995	8,548,995	0
Net Increase (Decrease) in Fund Balance	(673,400)	(83,502)	589,898
ENDING BALANCE	7,875,595	8,465,493	589,898

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
State	3,569,742	3,569,742	0
Local	78,200	98,573	20,373
Total Revenues	3,647,942	3,668,315	20,373
Expenditures			
Classified Salaries	12,000	12,000	0
Employee Benefits	1,168	1,168	0
Books and Supplies	450,000	450,000	0
Contracted Services & Operating Exp	360,050	360,050	0
Capital Outlay	4,870,000	5,750,000	880,000
Other Outgo	0	0	0
Total Expenditures	5,693,218	6,573,218	880,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,045,276)	(2,904,903)	(859,627)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	11,422,134	11,422,134	0
Audit Adjustment for 2014/15		784,061	784,061
Net Increase (Decrease) in Fund Balance	(2,045,276)	(2,904,903)	(859,627)
ENDING BALANCE	9,376,858	9,301,292	(75,566)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	10	10	0
Total Revenues	10	10	0
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	10	10	0
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,565	1,565	0
Net Increase (Decrease) in Fund Balance	10	10	0
ENDING BALANCE	1,575	1,575	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Federal	4,893,457	4,970,027	76,570
Other State	381,330	373,378	(7,952)
Local	1,492,670	1,647,582	154,912
Total Revenues	6,767,457	6,990,987	223,530
Expenditures			
Classified Salaries	2,853,181	2,926,504	73,323
Employee Benefits	1,730,204	1,727,786	(2,418)
Books & Supplies	2,375,113	2,615,578	240,465
Contracted Services	68,370	61,820	(6,550)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	359,073	374,649	15,576
Total Expenditures	7,385,941	7,706,337	320,396
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(618,484)	(715,350)	(96,866)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	618,484	715,350	96,866
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	464,096	2,410,640	1,946,544
Total Revenues	464,096	2,410,640	1,946,544
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	57,000	57,000	0
Contracted Services / Operations	661,224	2,486,224	1,825,000
Total Expenditures	718,224	2,543,224	1,825,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(254,128)	(132,584)	121,544
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	512,834	512,834	0
Net Increase (Decrease) in Fund Balance	(154,128)	(32,584)	121,544
ENDING BALANCE	358,706	480,250	121,544

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	3,196,366	3,188,020	(8,346)
Total Revenues	3,196,366	3,188,020	(8,346)
Expenditures			
Books & Supplies	0	0	0
Contracted Services	3,173,184	3,173,184	0
Total Expenditures	3,173,184	3,173,184	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	23,182	14,836	(8,346)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	7,718,696	7,718,696	0
Net Increase (Decrease) in Fund Balance	23,182	14,836	(8,346)
ENDING BALANCE	7,741,878	7,733,532	(8,346)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	(3,727,048)	(3,618,905)	108,143
Total Revenues	(3,727,048)	(3,618,905)	108,143
Expenditures			
Operation & Contracted Services	4,554,597	4,709,308	154,711
Total Expenditures	4,554,597	4,709,308	154,711
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(8,281,645)	(8,328,213)	(46,568)
Other Financing Sources/Uses			
Transfer (out)	0	0	0
BEGINNING BALANCE	28,910,644	28,910,644	0
Net Increase (Decrease) in Fund Balance	(8,281,645)	(8,328,213)	(46,568)
ENDING BALANCE	20,628,999	20,582,431	(46,568)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2015/16 First Interim	2015/16 Second Interim	Variance
Revenues			
Local	(70,534)	(61,776)	8,758
Total Revenues	(70,534)	(61,776)	8,758
Expenditures			
Books & Supplies	0	0	0
Contracted Services	45,000	45,000	0
Capital Outlay	0	0	0
Total Expenditures	45,000	45,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(115,534)	(106,776)	8,758
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	693,220	693,220	0
Net Increase (Decrease) in Fund Balance	(115,534)	(106,776)	8,758
ENDING BALANCE	577,686	586,444	8,758

SECTION 5

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 17, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Karen Poon

Telephone: 408-347-5220

Title: Director of Finance

E-mail: poonk@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	213,495,630.00	212,987,736.00	122,980,787.14	213,384,838.00	397,102.00	0.2%
2) Federal Revenue		8100-8299	180,328.00	180,328.00	208,432.00	208,432.00	28,104.00	15.6%
3) Other State Revenue		8300-8599	17,873,388.00	16,619,604.00	12,525,801.29	16,442,929.00	(176,675.00)	-1.1%
4) Other Local Revenue		8600-8799	4,155,199.00	5,218,560.49	2,668,853.25	5,236,058.00	17,497.51	0.3%
5) TOTAL, REVENUES			235,704,545.00	235,006,228.49	138,383,873.68	235,272,257.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	99,370,018.00	100,770,901.54	58,455,058.67	101,508,977.00	(738,075.46)	-0.7%
2) Classified Salaries		2000-2999	20,854,690.00	21,380,136.00	11,531,372.86	21,541,713.00	(161,577.00)	-0.8%
3) Employee Benefits		3000-3999	47,525,440.00	49,256,255.00	28,034,801.24	49,066,657.00	189,598.00	0.4%
4) Books and Supplies		4000-4999	2,335,608.00	3,394,326.61	1,197,722.24	2,878,377.00	515,949.61	15.2%
5) Services and Other Operating Expenditures		5000-5999	14,027,153.00	15,188,694.44	8,084,644.06	15,328,201.00	(139,506.56)	-0.9%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,858,432.00	5,858,432.00	2,021,037.62	5,772,802.00	85,630.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,526,381.00)	(4,061,465.00)	(1,739,828.03)	(3,886,170.00)	(175,295.00)	4.3%
9) TOTAL, EXPENDITURES			186,494,960.00	191,837,280.59	107,584,808.66	192,260,557.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			49,209,585.00	43,168,947.90	30,799,065.02	43,011,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	759,965.00	1,138,484.00	0.00	1,238,350.00	(99,866.00)	-8.8%
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	(36,969,222.00)	(37,587,844.00)	0.00	(37,776,544.00)	(188,700.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,729,187.00)	(38,726,328.00)	0.00	(39,014,894.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,480,398.00	4,442,619.90	30,799,065.02	3,996,806.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,292,513.50	31,292,513.50		31,292,513.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,292,513.50	31,292,513.50		31,292,513.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,292,513.50	31,292,513.50		31,292,513.50		
2) Ending Balance, June 30 (E + F1e)			42,772,911.50	35,735,133.40		35,289,319.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	159,435.00	162,057.00		162,057.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	42,610,976.50	35,570,576.40		35,124,762.50		

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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	104,919,215.00	95,649,872.00	55,770,612.00	95,330,227.00	(319,645.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	31,805,854.00	34,703,403.00	17,345,556.00	34,755,825.00	52,422.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	(137,604.00)	(137,604.00)	New
Tax Relief Subventions Homeowners' Exemptions		8021	579,009.00	555,248.00	275,162.19	550,000.00	(5,248.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	80,280,958.00	84,419,467.00	46,137,351.36	84,699,000.00	279,533.00	0.3%
Unsecured Roll Taxes		8042	7,259,642.00	7,633,205.00	6,741,553.11	7,586,000.00	(47,205.00)	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,698,657.00	4,060,000.00	2,946,636.31	4,737,000.00	677,000.00	16.7%
Education Revenue Augmentation Fund (ERAF)		8045	(5,393,567.00)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,406.00	855,010.00	440,459.17	872,928.00	17,918.00	2.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			226,569,174.00	227,876,205.00	129,657,330.14	228,393,376.00	517,171.00	0.2%
LCFF Transfers								
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	(13,073,544.00)	(14,888,469.00)	(6,676,543.00)	(15,008,538.00)	(120,069.00)	0.8%
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			213,495,630.00	212,987,736.00	122,980,787.14	213,384,838.00	397,102.00	0.2%
FEDERAL REVENUE								
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	180,328.00	180,328.00	208,432.00	208,432.00	28,104.00	15.6%
TOTAL, FEDERAL REVENUE			180,328.00	180,328.00	208,432.00	208,432.00	28,104.00	15.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,266,888.00	1,258,197.00	11,433,572.00	1,258,197.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,922,545.00	3,192,148.00	1,002,298.63	3,203,254.00	11,106.00	0.3%
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	13,683,955.00	12,169,259.00	89,930.66	11,981,478.00	(187,781.00)	-1.5%
TOTAL, OTHER STATE REVENUE			17,873,388.00	16,619,604.00	12,525,801.29	16,442,929.00	(176,675.00)	-1.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	549,199.00	1,106,000.00	576,767.54	1,143,072.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	250,000.00	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	204,000.00	143,541.00	16,065.35	136,046.00	(7,495.00)	-5.2%
Interest		8660	100,000.00	185,000.00	82,677.86	163,846.00	(21,154.00)	-11.4%
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	561,600.00	566,600.00	159,105.95	566,600.00	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	800,000.00	1,067,795.73	439,263.09	950,182.00	(117,613.73)	-11.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	1,848.76	10,904.92	0.00	(1,848.76)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,690,400.00	2,147,775.00	1,384,068.54	2,276,312.00	128,537.00	6.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,155,199.00	5,218,560.49	2,668,853.25	5,236,058.00	17,497.51	0.3%
TOTAL, REVENUES			235,704,545.00	235,006,228.49	138,383,873.68	235,272,257.00	266,028.51	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	79,140,133.00	80,696,429.00	46,939,360.22	80,859,015.00	(162,586.00)	-0.2%
Certificated Pupil Support Salaries		1200	6,880,810.00	6,736,265.00	3,929,228.76	6,859,746.00	(123,481.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,603,329.00	6,371,997.00	3,637,310.72	6,787,353.00	(415,356.00)	-6.5%
Other Certificated Salaries		1900	6,745,746.00	6,966,210.54	3,949,158.97	7,002,863.00	(36,652.46)	-0.5%
TOTAL, CERTIFICATED SALARIES			99,370,018.00	100,770,901.54	58,455,058.67	101,508,977.00	(738,075.46)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	261,525.00	363,202.00	169,244.79	354,893.00	8,309.00	2.3%
Classified Support Salaries		2200	6,632,710.00	6,743,527.00	3,597,169.19	6,621,664.00	121,863.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,744,016.00	1,946,339.00	1,138,323.20	2,060,974.00	(114,635.00)	-5.9%
Clerical, Technical and Office Salaries		2400	8,886,487.00	8,993,884.00	5,058,974.55	9,103,694.00	(109,810.00)	-1.2%
Other Classified Salaries		2900	3,329,952.00	3,333,184.00	1,567,661.13	3,400,488.00	(67,304.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			20,854,690.00	21,380,136.00	11,531,372.86	21,541,713.00	(161,577.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,550,952.00	10,797,366.00	6,188,839.81	10,808,527.00	(11,161.00)	-0.1%
PERS		3201-3202	2,272,853.00	2,241,947.00	1,282,902.83	2,268,656.00	(26,709.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	3,033,688.00	2,987,029.00	1,702,524.67	3,034,208.00	(47,179.00)	-1.6%
Health and Welfare Benefits		3401-3402	25,147,968.00	30,865,941.00	16,699,090.67	30,577,117.00	288,824.00	0.9%
Unemployment Insurance		3501-3502	59,964.00	60,150.00	35,016.40	60,935.00	(785.00)	-1.3%
Workers' Compensation		3601-3602	2,260,884.00	2,303,822.00	1,318,807.82	2,317,214.00	(13,392.00)	-0.6%
OPEB, Allocated		3701-3702	419,181.00	0.00	807,619.04	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,779,950.00	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			47,525,440.00	49,256,255.00	28,034,801.24	49,066,657.00	189,598.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	350,000.00	343,311.36	350,000.00	0.00	0.0%
Books and Other Reference Materials		4200	48,500.00	82,118.96	37,214.13	80,680.00	1,438.96	1.8%
Materials and Supplies		4300	2,045,770.00	2,784,284.65	764,843.04	2,269,772.00	514,512.65	18.5%
Noncapitalized Equipment		4400	141,338.00	177,923.00	52,353.71	177,925.00	(2.00)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,335,608.00	3,394,326.61	1,197,722.24	2,878,377.00	515,949.61	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,821,391.00	1,885,152.00	1,774,473.00	2,111,812.00	(226,660.00)	-12.0%
Travel and Conferences		5200	171,280.00	221,620.00	104,325.42	206,620.00	15,000.00	6.8%
Dues and Memberships		5300	311,000.00	208,553.00	140,262.40	208,553.00	0.00	0.0%
Insurance		5400-5450	1,394,688.00	1,434,309.00	1,434,308.81	1,434,309.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,238,027.00	4,238,027.00	1,920,939.88	4,238,027.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,426,105.00	1,357,236.54	544,686.99	1,408,321.00	(51,084.46)	-3.8%
Transfers of Direct Costs		5710	(192,888.00)	(198,853.73)	(61,116.73)	(270,007.00)	71,153.27	-35.8%
Transfers of Direct Costs - Interfund		5750	(64,500.00)	(63,600.00)	(146.82)	35,597.00	(99,197.00)	156.0%
Professional/Consulting Services and Operating Expenditures		5800	2,713,649.00	4,897,849.63	1,757,594.89	4,746,501.00	151,348.63	3.1%
Communications		5900	1,208,401.00	1,208,401.00	469,316.22	1,208,468.00	(67.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,027,153.00	15,188,694.44	8,084,644.06	15,328,201.00	(139,506.56)	-0.9%

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)
CAPITAL OUTLAY								
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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	330,000.00	330,000.00	244,370.00	244,370.00	85,630.00	25.9%
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	3,466,129.00	3,466,129.00	970,516.12	3,466,129.00	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	1,612,303.00	1,612,303.00	630,249.24	1,612,303.00	0.00	0.0%
Other Debt Service - Principal		7439	450,000.00	450,000.00	175,902.26	450,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,858,432.00	5,858,432.00	2,021,037.62	5,772,802.00	85,630.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,833,985.00)	(3,342,620.00)	(1,354,787.00)	(3,163,186.00)	(179,434.00)	5.4%
Transfers of Indirect Costs - Interfund		7350	(692,396.00)	(718,845.00)	(385,041.03)	(722,984.00)	4,139.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,526,381.00)	(4,061,465.00)	(1,739,828.03)	(3,886,170.00)	(175,295.00)	4.3%
TOTAL, EXPENDITURES			186,494,960.00	191,837,280.59	107,584,808.66	192,260,557.00	(423,276.41)	-0.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ 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	759,965.00	1,138,484.00	0.00	1,238,350.00	(99,866.00)	-8.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			759,965.00	1,138,484.00	0.00	1,238,350.00	(99,866.00)	-8.8%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,969,222.00)	(37,587,844.00)	0.00	(37,776,544.00)	(188,700.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,969,222.00)	(37,587,844.00)	0.00	(37,776,544.00)	(188,700.00)	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,729,187.00)	(38,726,328.00)	0.00	(39,014,894.00)	(288,566.00)	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,837,514.00	13,960,422.96	4,283,477.20	12,362,695.00	(1,597,727.96)	-11.4%
3) Other State Revenue		8300-8599	4,086,182.00	12,292,430.98	5,565,580.18	10,356,584.00	(1,935,846.98)	-15.7%
4) Other Local Revenue		8600-8799	2,800,308.00	2,785,840.53	1,581,122.23	2,280,017.00	(505,823.53)	-18.2%
5) TOTAL, REVENUES			18,724,004.00	29,038,694.47	11,430,179.61	24,999,296.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,773,336.00	18,344,734.99	10,455,776.60	18,724,149.00	(379,414.01)	-2.1%
2) Classified Salaries		2000-2999	9,237,624.00	9,691,342.95	5,257,590.36	10,099,401.00	(408,058.05)	-4.2%
3) Employee Benefits		3000-3999	13,339,352.00	13,295,486.43	7,267,888.37	13,273,551.00	21,935.43	0.2%
4) Books and Supplies		4000-4999	4,074,736.00	13,595,611.43	1,575,739.07	3,900,659.00	9,694,952.43	71.3%
5) Services and Other Operating Expenditures		5000-5999	7,417,023.00	10,124,751.08	3,332,602.71	9,897,700.00	227,051.08	2.2%
6) Capital Outlay		6000-6999	1,020,822.00	1,021,265.29	38,632.84	4,011,190.00	(2,989,924.71)	-292.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,802.00	210,697.00	84,001.09	486,946.00	(276,249.00)	-131.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,833,985.00	3,342,620.00	1,354,787.00	3,163,186.00	179,434.00	5.4%
9) TOTAL, EXPENDITURES			55,811,680.00	69,626,509.17	29,367,018.04	63,556,782.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,087,676.00)	(40,587,814.70)	(17,936,838.43)	(38,557,486.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	36,969,222.00	37,587,843.00	0.00	37,776,544.00	188,701.00	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,969,222.00	37,587,843.00	0.00	37,776,544.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,454.00)	(2,999,971.70)	(17,936,838.43)	(780,942.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,999,970.70	2,999,970.70		2,999,970.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,999,970.70	2,999,970.70		2,999,970.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,999,970.70	2,999,970.70		2,999,970.70		
2) Ending Balance, June 30 (E + F1e)			2,881,516.70	(1.00)		2,219,028.70		
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			2,881,516.70	0.00		2,219,028.70		
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	(1.00)		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)
LCFF SOURCES								
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		
LCFF Transfers								
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%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,931,172.00	3,953,476.66	22,304.66	3,953,477.00	0.34	0.0%
Special Education Discretionary Grants		8182	279,960.00	439,069.74	13,389.74	439,070.00	0.26	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,459,221.00	5,546,381.51	2,471,394.51	4,268,780.00	(1,277,601.51)	-23.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	750,958.00	781,920.68	687,203.68	782,241.00	320.32	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	66,100.00	99,875.34	38,616.34	115,083.00	15,207.66	15.2%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	257,415.00	461,877.54	461,877.54	463,186.00	1,308.46	0.3%
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	356,496.00	464,569.09	114,998.62	464,569.00	(0.09)	0.0%
Vocational and Applied Technology Education	3500-3699	8290	490,262.00	618,436.45	0.00	618,436.00	(0.45)	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	1,245,930.00	1,594,815.95	473,692.11	1,257,853.00	(336,962.95)	-21.1%
TOTAL, FEDERAL REVENUE			11,837,514.00	13,960,422.96	4,283,477.20	12,362,695.00	(1,597,727.96)	-11.4%
OTHER STATE REVENUE								
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	776,301.00	936,128.00	65,529.13	1,003,760.00	67,632.00	7.2%
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	1,000,000.00	1,000,000.00	0.00	2,241,446.00	1,241,446.00	124.1%
Specialized Secondary	7370	8590	0.00	81,148.67	71,148.67	20,258.00	(60,890.67)	-75.0%
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	2,309,881.00	10,275,154.31	5,428,902.38	7,091,120.00	(3,184,034.31)	-31.0%
TOTAL, OTHER STATE REVENUE			4,086,182.00	12,292,430.98	5,565,580.18	10,356,584.00	(1,935,846.98)	-15.7%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2,800.00	4,204.00	2,800.00	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	0.00	0.00	0.00	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-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	118,525.00	0.00	384,151.00	265,626.00	224.1%
All Other Local Revenue		8699	3,529,395.00	4,345,801.53	2,508,428.23	3,682,653.00	(663,148.53)	-15.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	(729,087.00)	(1,681,286.00)	(931,510.00)	(1,789,587.00)	(108,301.00)	6.4%
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%
TOTAL, OTHER LOCAL REVENUE			2,800,308.00	2,785,840.53	1,581,122.23	2,280,017.00	(505,823.53)	-18.2%
TOTAL, REVENUES			18,724,004.00	29,038,694.47	11,430,179.61	24,999,296.00	(4,039,398.47)	-13.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,263,947.00	10,585,399.26	6,254,397.05	10,889,751.00	(304,351.74)	-2.9%
Certificated Pupil Support Salaries		1200	1,610,355.00	1,563,365.66	712,760.14	1,343,735.00	219,630.66	14.0%
Certificated Supervisors' and Administrators' Salaries		1300	664,074.00	766,422.64	398,645.19	732,412.00	34,010.64	4.4%
Other Certificated Salaries		1900	5,234,960.00	5,429,547.43	3,089,974.22	5,758,251.00	(328,703.57)	-6.1%
TOTAL, CERTIFICATED SALARIES			17,773,336.00	18,344,734.99	10,455,776.60	18,724,149.00	(379,414.01)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,317,194.00	5,715,250.13	3,112,957.66	5,799,810.00	(84,559.87)	-1.5%
Classified Support Salaries		2200	2,449,172.00	2,440,173.00	1,364,782.26	2,463,414.00	(23,241.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	173,441.00	176,963.58	111,699.80	339,129.00	(162,165.42)	-91.6%
Clerical, Technical and Office Salaries		2400	744,835.00	804,672.66	402,473.57	877,590.00	(72,917.34)	-9.1%
Other Classified Salaries		2900	552,982.00	554,283.58	265,677.07	619,458.00	(65,174.42)	-11.8%
TOTAL, CLASSIFIED SALARIES			9,237,624.00	9,691,342.95	5,257,590.36	10,099,401.00	(408,058.05)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,771,795.00	1,889,696.23	1,033,483.58	1,874,274.00	15,422.23	0.8%
PERS		3201-3202	1,090,882.00	1,196,306.39	664,623.69	1,331,569.00	(135,262.61)	-11.3%
OASDI/Medicare/Alternative		3301-3302	1,015,564.00	1,026,580.59	586,387.15	1,109,473.00	(82,892.41)	-8.1%
Health and Welfare Benefits		3401-3402	8,110,509.00	8,485,963.47	4,679,541.98	8,407,039.00	78,924.47	0.9%
Unemployment Insurance		3501-3502	13,498.00	15,285.75	7,873.44	14,367.00	918.75	6.0%
Workers' Compensation		3601-3602	529,442.00	541,903.12	295,978.53	536,829.00	5,074.12	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	807,662.00	139,750.88	0.00	0.00	139,750.88	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,339,352.00	13,295,486.43	7,267,888.37	13,273,551.00	21,935.43	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	783,801.00	998,650.55	950,415.65	1,000,589.00	(1,938.45)	-0.2%
Books and Other Reference Materials		4200	111,245.00	179,138.94	35,778.96	169,009.00	10,129.94	5.7%
Materials and Supplies		4300	2,703,136.00	11,950,571.96	540,049.65	2,357,745.00	9,592,826.96	80.3%
Noncapitalized Equipment		4400	476,554.00	467,249.98	49,494.81	373,316.00	93,933.98	20.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,074,736.00	13,595,611.43	1,575,739.07	3,900,659.00	9,694,952.43	71.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,657,593.00	2,946,146.74	1,465,863.01	4,034,809.00	(1,088,662.26)	-37.0%
Travel and Conferences		5200	316,538.00	2,067,683.19	202,847.60	538,712.00	1,528,971.19	73.9%
Dues and Memberships		5300	15,700.00	15,700.00	0.00	6,820.00	8,880.00	56.6%
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	855,070.00	843,274.52	147,148.52	746,716.00	96,558.52	11.5%
Transfers of Direct Costs		5710	192,888.00	198,853.73	61,116.73	270,007.00	(71,153.27)	-35.8%
Transfers of Direct Costs - Interfund		5750	10,200.00	10,200.00	2,008.12	(41,396.00)	51,596.00	505.8%
Professional/Consulting Services and Operating Expenditures		5800	2,366,534.00	4,040,078.90	1,452,773.17	4,339,969.00	(299,890.10)	-7.4%
Communications		5900	2,500.00	2,814.00	845.56	2,063.00	751.00	26.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,417,023.00	10,124,751.08	3,332,602.71	9,897,700.00	227,051.08	2.2%

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)
CAPITAL OUTLAY								
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	940,822.00	940,822.00	0.00	3,951,454.00	(3,010,632.00)	-320.0%
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	80,000.00	80,443.29	38,632.84	59,736.00	20,707.29	25.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,020,822.00	1,021,265.29	38,632.84	4,011,190.00	(2,989,924.71)	-292.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	44,802.00	44,802.00	55,425.00	55,425.00	(10,623.00)	-23.7%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	118,525.00	28,576.09	384,151.00	(265,626.00)	-224.1%
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	70,000.00	47,370.00	0.00	47,370.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,802.00	210,697.00	84,001.09	486,946.00	(276,249.00)	-131.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,833,985.00	3,342,620.00	1,354,787.00	3,163,186.00	179,434.00	5.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,833,985.00	3,342,620.00	1,354,787.00	3,163,186.00	179,434.00	5.4%
TOTAL, EXPENDITURES			55,811,680.00	69,626,509.17	29,367,018.04	63,556,782.00	6,069,727.17	8.7%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	36,969,222.00	37,587,843.00	0.00	37,776,544.00	188,701.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,969,222.00	37,587,843.00	0.00	37,776,544.00	188,701.00	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,969,222.00	37,587,843.00	0.00	37,776,544.00	(188,701.00)	0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	213,495,630.00	212,987,736.00	122,980,787.14	213,384,838.00	397,102.00	0.2%
2) Federal Revenue		8100-8299	12,017,842.00	14,140,750.96	4,491,909.20	12,571,127.00	(1,569,623.96)	-11.1%
3) Other State Revenue		8300-8599	21,959,570.00	28,912,034.98	18,091,381.47	26,799,513.00	(2,112,521.98)	-7.3%
4) Other Local Revenue		8600-8799	6,955,507.00	8,004,401.02	4,249,975.48	7,516,075.00	(488,326.02)	-6.1%
5) TOTAL, REVENUES			254,428,549.00	264,044,922.96	149,814,053.29	260,271,553.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,143,354.00	119,115,636.53	68,910,835.27	120,233,126.00	(1,117,489.47)	-0.9%
2) Classified Salaries		2000-2999	30,092,314.00	31,071,478.95	16,788,963.22	31,641,114.00	(569,635.05)	-1.8%
3) Employee Benefits		3000-3999	60,864,792.00	62,551,741.43	35,302,689.61	62,340,208.00	211,533.43	0.3%
4) Books and Supplies		4000-4999	6,410,344.00	16,989,938.04	2,773,461.31	6,779,036.00	10,210,902.04	60.1%
5) Services and Other Operating Expenditures		5000-5999	21,444,176.00	25,313,445.52	11,417,246.77	25,225,901.00	87,544.52	0.3%
6) Capital Outlay		6000-6999	1,070,822.00	1,071,265.29	38,632.84	4,061,190.00	(2,989,924.71)	-279.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,973,234.00	6,069,129.00	2,105,038.71	6,259,748.00	(190,619.00)	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(692,396.00)	(718,845.00)	(385,041.03)	(722,984.00)	4,139.00	-0.6%
9) TOTAL, EXPENDITURES			242,306,640.00	261,463,789.76	136,951,826.70	255,817,339.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,121,909.00	2,581,133.20	12,862,226.59	4,454,214.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	759,965.00	1,138,484.00	0.00	1,238,350.00	(99,866.00)	-8.8%
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	(1.00)	0.00	0.00	1.00	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(759,965.00)	(1,138,485.00)	0.00	(1,238,350.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,361,944.00	1,442,648.20	12,862,226.59	3,215,864.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,292,484.20	34,292,484.20		34,292,484.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,292,484.20	34,292,484.20		34,292,484.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,292,484.20	34,292,484.20		34,292,484.20		
2) Ending Balance, June 30 (E + F1e)			45,654,428.20	35,735,132.40		37,508,348.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	159,435.00	162,057.00		162,057.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,881,516.70	0.00		2,219,028.70		
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			42,610,976.50	35,670,575.40		35,124,762.50		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	104,919,215.00	95,649,872.00	55,770,612.00	95,330,227.00	(319,645.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	31,805,854.00	34,703,403.00	17,345,556.00	34,755,825.00	52,422.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	(137,604.00)	(137,604.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	579,009.00	555,248.00	275,162.19	550,000.00	(5,248.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,280,958.00	84,419,467.00	46,137,351.36	84,699,000.00	279,533.00	0.3%
Unsecured Roll Taxes		8042	7,259,642.00	7,633,205.00	6,741,553.11	7,586,000.00	(47,205.00)	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,698,657.00	4,060,000.00	2,946,636.31	4,737,000.00	677,000.00	16.7%
Education Revenue Augmentation Fund (ERAF)		8045	(5,393,567.00)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,406.00	855,010.00	440,459.17	872,928.00	17,918.00	2.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			226,569,174.00	227,876,205.00	129,657,330.14	228,393,376.00	517,171.00	0.2%
LCFF Transfers								
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	(13,073,544.00)	(14,888,469.00)	(6,676,543.00)	(15,008,538.00)	(120,069.00)	0.8%
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			213,495,630.00	212,987,736.00	122,980,787.14	213,384,838.00	397,102.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,931,172.00	3,953,476.66	22,304.66	3,953,477.00	0.34	0.0%
Special Education Discretionary Grants		8182	279,960.00	439,069.74	13,389.74	439,070.00	0.26	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	4,459,221.00	5,546,381.51	2,471,394.51	4,268,780.00	(1,277,601.51)	-23.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	750,958.00	781,920.68	687,203.68	782,241.00	320.32	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	66,100.00	99,875.34	38,616.34	115,083.00	15,207.66	15.2%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	257,415.00	461,877.54	461,877.54	463,186.00	1,308.46	0.3%
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	356,496.00	464,569.09	114,998.62	464,569.00	(0.09)	0.0%
Vocational and Applied Technology Education	3500-3699	8290	490,262.00	618,436.45	0.00	618,436.00	(0.45)	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	1,426,258.00	1,775,143.95	682,124.11	1,466,285.00	(308,858.95)	-17.4%
TOTAL, FEDERAL REVENUE			12,017,842.00	14,140,750.96	4,491,909.20	12,571,127.00	(1,569,623.96)	-11.1%
OTHER STATE REVENUE								
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	1,266,888.00	1,258,197.00	11,433,572.00	1,258,197.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	3,698,846.00	4,128,276.00	1,067,827.76	4,207,014.00	78,738.00	1.9%
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	1,000,000.00	1,000,000.00	0.00	2,241,446.00	1,241,446.00	124.1%
Specialized Secondary	7370	8590	0.00	81,148.67	71,148.67	20,258.00	(60,890.67)	-75.0%
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	15,993,836.00	22,444,413.31	5,518,833.04	19,072,598.00	(3,371,815.31)	-15.0%
TOTAL, OTHER STATE REVENUE			21,959,570.00	28,912,034.98	18,091,381.47	26,799,513.00	(2,112,521.98)	-7.3%

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)
OTHER LOCAL REVENUE								
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	549,199.00	1,106,000.00	576,767.54	1,143,072.00	37,072.00	3.4%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	250,000.00	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	204,000.00	143,541.00	16,065.35	136,046.00	(7,495.00)	-5.2%
Interest		8660	100,000.00	187,800.00	86,881.86	166,646.00	(21,154.00)	-11.3%
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	561,600.00	566,600.00	159,105.95	566,600.00	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	800,000.00	1,067,795.73	439,263.09	950,182.00	(117,613.73)	-11.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	1,848.76	10,904.92	0.00	(1,848.76)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	118,525.00	0.00	384,151.00	265,626.00	224.1%
All Other Local Revenue		8699	5,219,795.00	6,493,576.53	3,892,496.77	5,958,965.00	(534,611.53)	-8.2%
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	(729,087.00)	(1,681,286.00)	(931,510.00)	(1,789,587.00)	(108,301.00)	6.4%
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%
TOTAL, OTHER LOCAL REVENUE			6,955,507.00	8,004,401.02	4,249,975.48	7,516,075.00	(488,326.02)	-6.1%
TOTAL, REVENUES			254,428,549.00	264,044,922.96	149,814,053.29	260,271,553.00	(3,773,369.96)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	89,404,080.00	91,281,828.26	53,193,757.27	91,748,766.00	(466,937.74)	-0.5%
Certificated Pupil Support Salaries		1200	8,491,165.00	8,299,630.66	4,641,988.90	8,203,481.00	96,149.66	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,267,403.00	7,138,419.64	4,035,955.91	7,519,765.00	(381,345.36)	-5.3%
Other Certificated Salaries		1900	11,980,706.00	12,395,757.97	7,039,133.19	12,761,114.00	(365,356.03)	-2.9%
TOTAL, CERTIFICATED SALARIES			117,143,354.00	119,115,636.53	68,910,835.27	120,233,126.00	(1,117,489.47)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,578,719.00	6,078,452.13	3,282,202.45	6,154,703.00	(76,250.87)	-1.3%
Classified Support Salaries		2200	9,081,882.00	9,183,700.00	4,961,951.45	9,085,078.00	98,622.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,917,457.00	2,123,302.58	1,250,023.00	2,400,103.00	(276,800.42)	-13.0%
Clerical, Technical and Office Salaries		2400	9,631,322.00	9,798,556.66	5,461,448.12	9,981,284.00	(182,727.34)	-1.9%
Other Classified Salaries		2900	3,882,934.00	3,887,467.58	1,833,338.20	4,019,946.00	(132,478.42)	-3.4%
TOTAL, CLASSIFIED SALARIES			30,092,314.00	31,071,478.95	16,788,963.22	31,641,114.00	(569,635.05)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,322,747.00	12,687,062.23	7,222,323.39	12,682,801.00	4,261.23	0.0%
PERS		3201-3202	3,363,735.00	3,438,253.39	1,947,526.52	3,600,225.00	(161,971.61)	-4.7%
OASDI/Medicare/Alternative		3301-3302	4,049,252.00	4,013,609.59	2,288,911.82	4,143,681.00	(130,071.41)	-3.2%
Health and Welfare Benefits		3401-3402	33,258,477.00	39,351,904.47	21,378,632.65	38,984,156.00	367,748.47	0.9%
Unemployment Insurance		3501-3502	73,462.00	75,435.75	42,889.84	75,302.00	133.75	0.2%
Workers' Compensation		3601-3602	2,790,326.00	2,845,725.12	1,614,786.35	2,854,043.00	(8,317.88)	-0.3%
OPEB, Allocated		3701-3702	419,181.00	0.00	807,619.04	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,587,612.00	139,750.88	0.00	0.00	139,750.88	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,864,792.00	62,551,741.43	35,302,689.61	62,340,208.00	211,533.43	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	883,801.00	1,348,650.55	1,293,727.01	1,350,589.00	(1,938.45)	-0.1%
Books and Other Reference Materials		4200	159,745.00	261,257.90	72,993.09	249,689.00	11,568.90	4.4%
Materials and Supplies		4300	4,748,906.00	14,734,856.61	1,304,892.69	4,627,517.00	10,107,339.61	68.6%
Noncapitalized Equipment		4400	617,892.00	645,172.98	101,848.52	551,241.00	93,931.98	14.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,410,344.00	16,989,938.04	2,773,461.31	6,779,036.00	10,210,902.04	60.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,478,984.00	4,831,298.74	3,240,336.01	6,146,621.00	(1,315,322.26)	-27.2%
Travel and Conferences		5200	487,818.00	2,289,303.19	307,173.02	745,332.00	1,543,971.19	67.4%
Dues and Memberships		5300	326,700.00	224,253.00	140,262.40	215,373.00	8,880.00	4.0%
Insurance		5400-5450	1,394,688.00	1,434,309.00	1,434,308.81	1,434,309.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,238,027.00	4,238,027.00	1,920,939.88	4,238,027.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,281,175.00	2,200,511.06	691,835.51	2,155,037.00	45,474.06	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,300.00)	(53,400.00)	1,861.30	(5,799.00)	(47,601.00)	89.1%
Professional/Consulting Services and Operating Expenditures		5800	5,080,183.00	8,937,928.53	3,210,368.06	9,086,470.00	(148,541.47)	-1.7%
Communications		5900	1,210,901.00	1,211,215.00	470,161.78	1,210,531.00	684.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,444,176.00	25,313,445.52	11,417,246.77	25,225,901.00	87,544.52	0.3%

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)
CAPITAL OUTLAY								
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	940,822.00	940,822.00	0.00	3,951,454.00	(3,010,632.00)	-320.0%
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	130,000.00	130,443.29	38,632.84	109,736.00	20,707.29	15.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,070,822.00	1,071,265.29	38,632.84	4,061,190.00	(2,989,924.71)	-279.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	44,802.00	44,802.00	55,425.00	55,425.00	(10,623.00)	-23.7%
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	330,000.00	330,000.00	244,370.00	244,370.00	85,630.00	25.9%
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	118,525.00	28,576.09	384,151.00	(265,626.00)	-224.1%
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	3,466,129.00	3,466,129.00	970,516.12	3,466,129.00	0.00	0.0%
All Other Transfers		7281-7283	70,000.00	47,370.00	0.00	47,370.00	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	1,612,303.00	1,612,303.00	630,249.24	1,612,303.00	0.00	0.0%
Other Debt Service - Principal		7439	450,000.00	450,000.00	175,902.26	450,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,973,234.00	6,069,129.00	2,105,038.71	6,259,748.00	(190,619.00)	-3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(692,396.00)	(718,845.00)	(385,041.03)	(722,984.00)	4,139.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(692,396.00)	(718,845.00)	(385,041.03)	(722,984.00)	4,139.00	-0.6%
TOTAL, EXPENDITURES			242,306,640.00	261,463,789.76	136,951,826.70	255,817,339.00	5,646,450.76	2.2%

Description	Object Codes	Resource 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)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Caterina Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		759,965.00	1,138,484.00	0.00	1,238,350.00	(99,866.00)	-8.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Proceeds	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Funds of 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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	(1.00)	0.00	0.00	0.00	100.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
			(759,965.00)	(1,138,485.00)	0.00	(1,238,350.00)	99,865.00	8.8%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
5640	Medi-Cal Billing Option	703,964.98
6264	Educator Effectiveness	1,236,185.00
6300	Lottery: Instructional Materials	65,645.55
8150	Ongoing & Major Maintenance Account (RM,	213,233.17
Total, Restricted Balance		<u>2,219,028.70</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	783,599.00	763,000.00	50,478.00	763,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,627,072.00	6,076,453.95	3,817,227.71	6,619,875.00	543,421.05	8.9%
4) Other Local Revenue		8600-8799	215,000.00	213,000.00	112,495.80	142,683.00	(70,317.00)	-33.0%
5) TOTAL, REVENUES			7,625,671.00	7,052,453.95	3,980,201.51	7,525,558.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,909,364.00	3,406,897.00	1,476,639.02	3,252,965.00	153,932.00	4.5%
2) Classified Salaries		2000-2999	1,095,262.00	1,099,795.00	606,577.68	1,076,070.00	23,725.00	2.2%
3) Employee Benefits		3000-3999	1,416,140.00	1,413,442.00	783,344.57	1,467,413.00	(53,971.00)	-3.8%
4) Books and Supplies		4000-4999	408,456.00	533,660.62	152,774.41	374,663.00	158,997.62	29.8%
5) Services and Other Operating Expenditures		5000-5999	448,844.00	439,387.79	173,552.26	322,561.00	116,826.79	26.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	400,000.00	(400,000.00)	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	342,605.00	369,054.00	178,584.00	348,335.00	20,719.00	5.6%
9) TOTAL, EXPENDITURES			7,620,671.00	7,262,236.41	3,371,471.94	7,242,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	(209,782.46)	608,729.57	283,551.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
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	40,000.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	(169,782.46)	608,729.57	283,551.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	209,782.48	209,782.48		209,782.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,782.48	209,782.48		209,782.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,782.48	209,782.48		209,782.48		
2) Ending Balance, June 30 (E + F1e)			214,782.48	40,000.02		493,333.48		
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	214,782.48	0.02		237,463.48		
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)
LCFF SOURCES								
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%
FEDERAL REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	783,599.00	763,000.00	50,478.00	763,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			783,599.00	763,000.00	50,478.00	763,000.00	0.00	0.0%
OTHER STATE REVENUE								
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	6,627,072.00	6,076,453.95	3,817,227.71	6,619,875.00	543,421.05	8.9%
TOTAL, OTHER STATE REVENUE			6,627,072.00	6,076,453.95	3,817,227.71	6,619,875.00	543,421.05	8.9%
OTHER LOCAL REVENUE								
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	5,000.00	3,000.00	2,313.55	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,000.00	210,000.00	110,182.25	139,683.00	(70,317.00)	-33.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,000.00	213,000.00	112,495.80	142,683.00	(70,317.00)	-33.0%
TOTAL, REVENUES			7,625,671.00	7,052,453.95	3,980,201.51	7,525,558.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,909,699.00	2,478,750.00	1,064,185.47	2,444,888.00	33,862.00	1.4%
Certificated Pupil Support Salaries		1200	135,000.00	135,000.00	41,447.77	79,612.00	55,388.00	41.0%
Certificated Supervisors' and Administrators' Salaries		1300	399,190.00	349,190.00	188,987.69	339,359.00	9,831.00	2.8%
Other Certificated Salaries		1900	465,475.00	443,957.00	182,018.09	389,106.00	54,851.00	12.4%
TOTAL, CERTIFICATED SALARIES			3,909,364.00	3,406,897.00	1,476,639.02	3,252,965.00	153,932.00	4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	188,000.00	207,936.13	108,568.93	195,764.00	12,172.13	5.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	907,262.00	891,858.87	498,008.75	880,306.00	11,552.87	1.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,095,262.00	1,099,795.00	606,577.68	1,076,070.00	23,725.00	2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	75,409.00	76,600.00	134,973.40	292,071.00	(215,471.00)	-281.3%
PERS		3201-3202	133,486.00	133,486.00	74,677.85	133,774.00	(288.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	134,456.00	134,826.00	73,995.43	139,406.00	(4,580.00)	-3.4%
Health and Welfare Benefits		3401-3402	955,141.00	955,141.00	459,339.53	818,313.00	136,828.00	14.3%
Unemployment Insurance		3501-3502	916.00	1,016.00	1,044.38	2,271.00	(1,255.00)	-123.5%
Workers' Compensation		3601-3602	68,313.00	68,313.00	39,313.98	81,578.00	(13,265.00)	-19.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	48,419.00	44,060.00	0.00	0.00	44,060.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,416,140.00	1,413,442.00	783,344.57	1,467,413.00	(53,971.00)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	80,000.00	90,000.00	65,839.22	90,000.00	0.00	0.0%
Books and Other Reference Materials		4200	19,657.00	9,657.00	1,237.11	6,495.00	3,162.00	32.7%
Materials and Supplies		4300	113,799.00	110,914.00	28,133.19	61,804.00	49,110.00	44.3%
Noncapitalized Equipment		4400	195,000.00	323,089.62	57,584.89	216,364.00	106,725.62	33.0%
TOTAL, BOOKS AND SUPPLIES			408,456.00	533,660.62	152,774.41	374,663.00	158,997.62	29.8%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,375.00	17,075.00	4,373.76	9,663.00	7,412.00	43.4%
Dues and Memberships		5300	3,500.00	3,500.00	250.00	1,062.00	2,438.00	69.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,450.00	67,200.00	20,022.81	116,024.00	(48,824.00)	-72.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,564.00	45,421.84	11,829.10	35,735.00	9,686.84	21.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,700.00	12,800.00	1,749.24	(35,112.00)	47,912.00	374.3%
Professional/Consulting Services and Operating Expenditures		5800	234,000.00	229,046.95	110,070.81	152,642.00	76,404.95	33.4%
Communications		5900	76,255.00	64,344.00	25,256.54	42,547.00	21,797.00	33.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			448,844.00	439,387.79	173,552.26	322,561.00	116,826.79	26.6%
CAPITAL OUTLAY								
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	400,000.00	(400,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	400,000.00	(400,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	342,605.00	369,054.00	178,584.00	348,335.00	20,719.00	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			342,605.00	369,054.00	178,584.00	348,335.00	20,719.00	5.6%
TOTAL, EXPENDITURES			7,620,671.00	7,262,236.41	3,371,471.94	7,242,007.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	40,000.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
6391	Adult Education Block Grant Program	255,870.00
Total, Restricted Balance		<u>255,870.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	682,247.00	629,888.94	228,651.94	597,892.00	(31,996.94)	-5.1%
3) Other State Revenue		8300-8599	916,802.00	1,210,959.02	349,958.02	1,196,178.00	(14,781.02)	-1.2%
4) Other Local Revenue		8600-8799	518,862.00	642,300.50	36,322.50	626,213.00	(16,087.50)	-2.5%
5) TOTAL, REVENUES			2,117,911.00	2,483,148.46	614,932.46	2,420,283.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	718,774.00	688,176.57	322,012.03	633,956.00	54,220.57	7.9%
2) Classified Salaries		2000-2999	706,785.00	689,845.37	404,234.74	900,229.00	(210,383.63)	-30.5%
3) Employee Benefits		3000-3999	778,311.00	984,976.56	412,120.74	839,444.00	145,532.56	14.8%
4) Books and Supplies		4000-4999	32,164.00	172,722.96	9,152.03	106,549.00	66,173.96	38.3%
5) Services and Other Operating Expenditures		5000-5999	34,877.00	147,427.00	18,228.89	93,105.00	54,322.00	36.8%
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			2,270,911.00	2,683,148.46	1,165,748.43	2,573,283.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,000.00)	(200,000.00)	(550,815.97)	(153,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	153,000.00	200,000.00	0.00	153,000.00	(47,000.00)	-23.5%
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			153,000.00	200,000.00	0.00	153,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(550,815.97)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	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)
FEDERAL REVENUE								
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	682,247.00	629,888.94	228,651.94	597,892.00	(31,996.94)	-5.1%
TOTAL, FEDERAL REVENUE			682,247.00	629,888.94	228,651.94	597,892.00	(31,996.94)	-5.1%
OTHER STATE REVENUE								
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	916,802.00	1,149,178.00	288,177.00	1,196,178.00	47,000.00	4.1%
All Other State Revenue	All Other	8590	0.00	61,781.02	61,781.02	0.00	(61,781.02)	-100.0%
TOTAL, OTHER STATE REVENUE			916,802.00	1,210,959.02	349,958.02	1,196,178.00	(14,781.02)	-1.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	88.00	88.00	0.00	88.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	51,000.00	87,322.50	36,322.50	71,235.00	(16,087.50)	-18.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	467,774.00	554,890.00	0.00	554,890.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			518,862.00	642,300.50	36,322.50	626,213.00	(16,087.50)	-2.5%
TOTAL, REVENUES			2,117,911.00	2,483,148.46	614,932.46	2,420,283.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	485,132.00	551,052.95	259,552.33	453,416.00	97,636.95	17.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,580.00	105,580.00	56,820.55	99,545.00	6,035.00	5.7%
Other Certificated Salaries		1900	128,062.00	31,543.62	5,639.15	80,995.00	(49,451.38)	-156.8%
TOTAL, CERTIFICATED SALARIES			718,774.00	688,176.57	322,012.03	633,956.00	54,220.57	7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	610,141.00	619,890.87	354,277.30	759,463.00	(139,572.13)	-22.5%
Classified Support Salaries		2200	15,417.00	15,417.00	7,029.47	23,442.00	(8,025.00)	-52.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,227.00	16,227.00	9,544.97	16,952.00	(725.00)	-4.5%
Other Classified Salaries		2900	65,000.00	38,310.50	33,383.00	100,372.00	(62,061.50)	-162.0%
TOTAL, CLASSIFIED SALARIES			706,785.00	689,845.37	404,234.74	900,229.00	(210,383.63)	-30.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,072.00	71,604.64	31,852.18	63,421.00	8,183.64	11.4%
PERS		3201-3202	72,597.00	90,891.67	43,180.82	99,028.00	(8,136.33)	-9.0%
OASDI/Medicare/Alternative		3301-3302	59,282.00	67,081.56	32,712.42	67,176.00	(94.44)	-0.1%
Health and Welfare Benefits		3401-3402	503,390.00	699,393.73	289,903.91	578,993.00	120,400.73	17.2%
Unemployment Insurance		3501-3502	683.00	800.34	346.45	738.00	62.34	7.8%
Workers' Compensation		3601-3602	26,994.00	29,560.62	14,124.96	30,088.00	(527.38)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	42,293.00	25,644.00	0.00	0.00	25,644.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			778,311.00	984,976.56	412,120.74	839,444.00	145,532.56	14.8%
BOOKS AND SUPPLIES								
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	26,000.00	166,558.96	9,152.03	100,385.00	66,173.96	39.7%
Noncapitalized Equipment		4400	6,164.00	6,164.00	0.00	6,164.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,164.00	172,722.96	9,152.03	106,549.00	66,173.96	38.3%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
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	5,000.00	5,000.00	0.00	6,523.00	(1,523.00)	-30.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,877.00	31,877.00	16,521.72	31,877.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	1,575.00	4,705.00	(705.00)	-17.6%
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	106,550.00	132.17	50,000.00	56,550.00	53.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,877.00	147,427.00	18,228.89	93,105.00	54,322.00	36.8%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,270,911.00	2,683,148.46	1,165,748.43	2,573,283.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	153,000.00	200,000.00	0.00	153,000.00	(47,000.00)	-23.5%
(a) TOTAL, INTERFUND TRANSFERS IN			153,000.00	200,000.00	0.00	153,000.00	(47,000.00)	-23.5%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			153,000.00	200,000.00	0.00	153,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	222.49	402.00	202.00	101.0%
5) TOTAL, REVENUES			200.00	200.00	222.49	402.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,000.00	15,000.00	0.00	5,000.00	10,000.00	66.7%
5) Services and Other Operating Expenditures		5000-5999	32,066.40	32,066.40	21,555.25	32,068.00	(1.60)	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			47,066.40	47,066.40	21,555.25	37,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,866.40)	(46,866.40)	(21,332.76)	(36,666.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,866.40)	(46,866.40)	(21,332.76)	(36,666.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,049.34	77,049.34		77,049.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,049.34	77,049.34		77,049.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,049.34	77,049.34		77,049.34		
2) Ending Balance, June 30 (E + F1e)			30,182.94	30,182.94		40,383.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	30,182.94	30,182.94		40,383.34		
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)
LCFF SOURCES								
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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	200.00	200.00	222.49	402.00	202.00	101.0%
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%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	222.49	402.00	202.00	101.0%
TOTAL, REVENUES			200.00	200.00	222.49	402.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	15,000.00	0.00	5,000.00	10,000.00	66.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	0.00	5,000.00	10,000.00	66.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	32,066.40	32,066.40	0.00	9,508.00	22,558.40	70.3%
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	21,555.25	22,560.00	(22,560.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,066.40	32,066.40	21,555.25	32,068.00	(1.60)	0.0%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			47,066.40	47,066.40	21,555.25	37,068.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,800.00	37,800.00	23,965.66	48,966.00	11,166.00	29.5%
5) TOTAL, REVENUES			37,800.00	37,800.00	23,965.66	48,966.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,800.00	37,800.00	23,965.66	48,966.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	180,000.00	0.00	270,000.00	90,000.00	50.0%
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	180,000.00	0.00	270,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,800.00	217,800.00	23,965.66	318,966.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,563,355.58	7,563,355.58		7,563,355.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,563,355.58	7,563,355.58		7,563,355.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,563,355.58	7,563,355.58		7,563,355.58		
2) Ending Balance, June 30 (E + F1e)			7,601,155.58	7,781,155.58		7,882,321.58		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,601,155.58	7,781,155.58		7,882,321.58		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,800.00	37,800.00	23,965.66	48,966.00	11,166.00	29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,800.00	37,800.00	23,965.66	48,966.00	11,166.00	29.5%
TOTAL, REVENUES			37,800.00	37,800.00	23,965.66	48,966.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	180,000.00	0.00	270,000.00	90,000.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	180,000.00	0.00	270,000.00	90,000.00	50.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	180,000.00	0.00	270,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,434.00	435,934.00	571,117.03	1,114,854.00	678,920.00	155.7%
5) TOTAL, REVENUES			479,434.00	435,934.00	571,117.03	1,114,854.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,567,533.00	1,745,119.06	947,651.28	1,653,452.00	91,667.06	5.3%
3) Employee Benefits		3000-3999	732,597.00	837,869.22	406,711.10	745,414.00	92,455.22	11.0%
4) Books and Supplies		4000-4999	7,479,001.00	7,887,926.98	6,422,832.18	9,748,000.00	(1,860,073.02)	-23.6%
5) Services and Other Operating Expenditures		5000-5999	4,513,120.00	8,801,004.81	1,825,494.83	4,493,290.00	4,307,714.81	48.9%
6) Capital Outlay		6000-6999	45,051,353.00	144,283,913.02	13,768,553.03	52,543,335.00	91,740,578.02	63.6%
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			59,343,604.00	163,555,833.09	23,371,242.42	69,183,491.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,864,170.00)	(163,119,899.09)	(22,800,125.39)	(68,068,637.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	116,200,000.00	215,200,000.00	0.00	0.00	(215,200,000.00)	-100.0%
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			116,200,000.00	215,200,000.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,335,830.00	52,080,100.91	(22,800,125.39)	(68,068,637.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	74,854,380.27	74,854,380.27	74,854,380.27	0.00	0.0%
b) Audit Adjustments			9793	115,038,000.00	115,038,000.00	115,038,000.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				189,892,380.27	189,892,380.27	189,892,380.27		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				189,892,380.27	189,892,380.27	189,892,380.27		
2) Ending Balance, June 30 (E + F1e)				247,228,210.27	241,972,481.18	121,823,743.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	247,228,210.27	241,972,481.18	121,823,743.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	479,434.00	435,934.00	571,117.03	1,114,854.00	678,920.00	155.7%
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								
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%
TOTAL, OTHER LOCAL REVENUE			479,434.00	435,934.00	571,117.03	1,114,854.00	678,920.00	155.7%
TOTAL, REVENUES			479,434.00	435,934.00	571,117.03	1,114,854.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	15,000.00	8,248.94	8,988.69	11,923.00	(3,674.06)	-44.5%
Classified Supervisors' and Administrators' Salaries		2300	1,124,368.00	1,226,869.78	629,837.01	1,127,759.00	99,110.78	8.1%
Clerical, Technical and Office Salaries		2400	428,165.00	440,000.78	238,748.40	429,770.00	10,230.78	2.3%
Other Classified Salaries		2900	0.00	69,999.56	70,077.18	84,000.00	(14,000.44)	-20.0%
TOTAL, CLASSIFIED SALARIES			1,567,533.00	1,745,119.06	947,651.28	1,653,452.00	91,667.06	5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,562.00	10,607.85	7,192.38	8,244.00	2,363.85	22.3%
PERS		3201-3202	186,763.00	197,662.37	102,722.75	179,454.00	18,208.37	9.2%
OASDI/Medicare/Alternative		3301-3302	92,951.00	118,830.32	61,329.35	111,781.00	7,049.32	5.9%
Health and Welfare Benefits		3401-3402	367,469.00	420,223.40	217,078.91	414,419.00	5,804.40	1.4%
Unemployment Insurance		3501-3502	779.00	867.90	473.57	810.00	-57.90	6.7%
Workers' Compensation		3601-3602	30,906.00	34,254.58	17,914.14	30,706.00	3,548.58	10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	62,167.00	55,422.80	0.00	0.00	55,422.80	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			732,597.00	837,869.22	406,711.10	745,414.00	92,455.22	11.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,637,580.00	3,210,440.89	3,768,085.20	5,072,000.00	(1,861,559.11)	-58.0%
Noncapitalized Equipment		4400	4,841,421.00	4,677,486.09	2,654,746.98	4,676,000.00	1,486.09	0.0%
TOTAL, BOOKS AND SUPPLIES			7,479,001.00	7,887,926.98	6,422,832.18	9,748,000.00	(1,860,073.02)	-23.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	42,700.00	55,231.29	11,489.11	46,580.00	8,651.29	15.7%
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	37,000.00	32,106.51	5,552.22	37,000.00	(4,893.49)	-15.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	600.00	0.00	0.00	600.00	(600.00)	New
Professional/Consulting Services and Operating Expenditures		5800	4,422,400.00	8,671,212.01	1,807,973.96	4,398,205.00	4,273,007.01	49.3%
Communications		5900	10,420.00	42,455.00	479.54	10,905.00	31,550.00	74.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,513,120.00	8,801,004.81	1,825,494.83	4,493,290.00	4,307,714.81	48.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	8,122,552.00	705,487.37	3,531,077.00	4,581,475.00	56.5%
Land Improvements		6170	5,925,041.00	19,312,259.72	3,081,423.80	19,312,258.00	1.72	0.0%
Buildings and Improvements of Buildings		6200	37,458,138.00	113,176,841.43	9,413,800.61	28,000,000.00	85,176,841.43	75.3%
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	1,670,174.00	3,672,259.87	567,841.25	1,700,000.00	1,972,259.87	53.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,051,353.00	144,283,913.02	13,768,553.03	52,543,335.00	91,740,578.02	63.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,343,604.00	163,555,833.09	23,371,242.42	69,183,491.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	116,200,000.00	215,200,000.00	0.00	0.00	(215,200,000.00)	-100.0%
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%
(c) TOTAL, SOURCES			116,200,000.00	215,200,000.00	0.00	0.00	(215,200,000.00)	-100.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			116,200,000.00	215,200,000.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,128,000.00	2,128,000.00	1,025,818.02	2,058,348.00	(69,652.00)	-3.3%
5) TOTAL, REVENUES			2,128,000.00	2,128,000.00	1,025,818.02	2,058,348.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	165,200.00	180,200.00	55,316.68	140,850.00	39,350.00	21.8%
6) Capital Outlay		6000-6999	4,075,000.00	4,060,000.00	14,066.24	2,000,000.00	2,060,000.00	50.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,241,200.00	4,241,200.00	69,382.92	2,141,850.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,113,200.00)	(2,113,200.00)	956,435.10	(83,502.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,113,200.00)	(2,113,200.00)	956,435.10	(83,502.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,548,994.02	8,548,994.02		8,548,994.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,548,994.02	8,548,994.02		8,548,994.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,548,994.02	8,548,994.02		8,548,994.02		
2) Ending Balance, June 30 (E + F1e)			6,435,794.02	6,435,794.02		8,465,492.02		
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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,435,794.02	6,435,794.02		8,465,492.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
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	28,000.00	28,000.00	28,347.84	28,000.00	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	2,100,000.00	2,100,000.00	997,470.18	2,030,348.00	(69,652.00)	-3.3%
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%
TOTAL, OTHER LOCAL REVENUE			2,128,000.00	2,128,000.00	1,025,818.02	2,058,348.00	(69,652.00)	-3.3%
TOTAL, REVENUES			2,128,000.00	2,128,000.00	1,025,818.02	2,058,348.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,100.00	1,100.00	0.00	1,100.00	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	59,000.00	59,000.00	50,750.00	50,750.00	8,250.00	14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,100.00	46,100.00	4,566.68	15,000.00	31,100.00	67.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,200.00	180,200.00	55,316.68	140,850.00	39,350.00	21.8%

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)
CAPITAL OUTLAY								
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	4,075,000.00	4,060,000.00	14,066.24	2,000,000.00	2,060,000.00	50.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,075,000.00	4,060,000.00	14,066.24	2,000,000.00	2,060,000.00	50.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			4,241,200.00	4,241,200.00	69,362.92	2,141,850.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	3,569,741.41	3,569,742.00	3,569,742.00	New
4) Other Local Revenue		8600-8799	40,524.00	40,524.00	46,572.72	98,573.00	58,049.00	143.2%
5) TOTAL, REVENUES			40,524.00	40,524.00	3,616,314.13	3,668,315.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	5,653.55	5,653.55	12,000.00	(6,346.45)	-112.3%
3) Employee Benefits		3000-3999	0.00	559.62	559.62	1,168.00	(608.38)	-108.7%
4) Books and Supplies		4000-4999	438,846.00	202,083.21	794.05	450,000.00	(247,916.79)	-122.7%
5) Services and Other Operating Expenditures		5000-5999	500,000.00	510,810.32	45,632.66	360,050.00	150,760.32	29.5%
6) Capital Outlay		6000-6999	2,186,154.00	7,628,604.30	783,359.90	5,750,000.00	1,878,604.30	24.6%
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			3,125,000.00	8,347,711.00	835,999.78	6,573,218.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,084,476.00)	(8,307,187.00)	2,780,314.35	(2,904,903.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,084,476.00)	(8,307,187.00)	2,780,314.35	(2,904,903.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,422,134.67	11,422,134.67		11,422,134.67	0.00	0.0%
b) Audit Adjustments		9793	784,061.00	784,061.00		784,061.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,206,195.67	12,206,195.67		12,206,195.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,206,195.67	12,206,195.67		12,206,195.67		
2) Ending Balance, June 30 (E + F1e)			9,121,719.67	3,899,008.67		9,301,292.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,121,719.67	3,899,008.67		9,301,292.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	3,569,741.41	3,569,742.00	3,569,742.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	3,569,741.41	3,569,742.00	3,569,742.00	New
OTHER LOCAL REVENUE								
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	40,524.00	40,524.00	46,572.72	98,573.00	58,049.00	143.2%
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%
TOTAL, OTHER LOCAL REVENUE			40,524.00	40,524.00	46,572.72	98,573.00	58,049.00	143.2%
TOTAL, REVENUES			40,524.00	40,524.00	3,616,314.13	3,668,315.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	5,653.55	5,653.55	12,000.00	(6,346.45)	-112.3%
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	5,653.55	5,653.55	12,000.00	(6,346.45)	-112.3%
EMPLOYEE BENEFITS								
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	432.48	432.48	918.00	(485.52)	-112.3%
Health and Welfare Benefits		3401-3402	0.00	17.95	17.95	18.00	(0.05)	-0.3%
Unemployment Insurance		3501-3502	0.00	2.82	2.82	6.00	(3.18)	-112.8%
Workers' Compensation		3601-3602	0.00	106.37	106.37	226.00	(119.63)	-112.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	559.62	559.62	1,168.00	(608.38)	-108.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,846.00	38,846.00	794.05	50,000.00	(11,154.00)	-28.7%
Noncapitalized Equipment		4400	400,000.00	163,237.21	0.00	400,000.00	(236,762.79)	-145.0%
TOTAL, BOOKS AND SUPPLIES			438,846.00	202,083.21	794.05	450,000.00	(247,916.79)	-122.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	500,000.00	510,810.32	45,604.56	360,000.00	150,810.32	29.5%
Communications		5900	0.00	0.00	28.10	50.00	(50.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000.00	510,810.32	45,632.66	360,050.00	150,760.32	29.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	17,250.00	17,250.00	5.00	17,250.00	0.00	0.0%
Land Improvements		6170	172,972.00	121,330.32	100,249.85	132,750.00	(11,419.68)	-9.4%
Buildings and Improvements of Buildings		6200	1,995,932.00	7,293,434.85	486,515.92	5,000,000.00	2,293,434.85	31.4%
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	0.00	196,589.13	196,589.13	600,000.00	(403,410.87)	-205.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,186,154.00	7,628,604.30	783,359.90	5,750,000.00	1,878,604.30	24.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,125,000.00	8,347,711.00	835,999.78	6,573,218.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
7710	State School Facilities Projects	9,301,292.67
Total, Restricted Balance		<u>9,301,292.67</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7.00	7.00	4.96	10.00	3.00	42.9%
5) TOTAL, REVENUES			7.00	7.00	4.96	10.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7.00	7.00	4.96	10.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7.00	7.00	4.96	10.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,564.55	1,564.55		1,564.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,564.55	1,564.55		1,564.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,564.55	1,564.55		1,564.55		
2) Ending Balance, June 30 (E + F1e)			1,571.55	1,571.55		1,574.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,571.55	1,571.55		1,574.55		
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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7.00	7.00	4.96	10.00	3.00	42.9%
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%
TOTAL, OTHER LOCAL REVENUE			7.00	7.00	4.96	10.00	3.00	42.9%
TOTAL, REVENUES			7.00	7.00	4.96	10.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
SERVICES AND OTHER OPERATING EXPENDITURES								
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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,679,435.00	4,679,435.00	2,890,562.63	4,970,027.00	290,592.00	6.2%
3) Other State Revenue		8300-8599	358,358.00	358,358.00	216,017.98	373,378.00	15,020.00	4.2%
4) Other Local Revenue		8600-8799	1,650,260.00	1,900,546.00	976,073.40	1,647,582.00	(252,964.00)	-13.3%
5) TOTAL, REVENUES			6,888,053.00	6,938,339.00	4,082,654.01	6,990,987.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,827,978.00	2,929,438.00	1,541,952.12	2,926,504.00	2,934.00	0.1%
3) Employee Benefits		3000-3999	1,746,552.00	1,747,574.00	931,055.70	1,727,786.00	19,788.00	1.1%
4) Books and Supplies		4000-4999	2,224,835.00	2,484,058.00	1,514,645.16	2,815,578.00	(131,520.00)	-5.3%
5) Services and Other Operating Expenses		5000-5999	45,862.00	45,962.00	52,611.15	61,820.00	(15,858.00)	-34.5%
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	349,791.00	349,791.00	206,457.03	374,649.00	(24,858.00)	-7.1%
9) TOTAL, EXPENSES			7,195,018.00	7,556,823.00	4,246,721.16	7,706,337.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(506,965.00)	(618,484.00)	(164,067.15)	(715,350.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	506,965.00	618,484.00	0.00	715,350.00	96,866.00	15.7%
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			506,965.00	618,484.00	0.00	715,350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(184,067.15)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
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	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,679,435.00	4,679,435.00	2,890,562.63	4,970,027.00	290,592.00	6.2%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,679,435.00	4,679,435.00	2,890,562.63	4,970,027.00	290,592.00	6.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	358,358.00	358,358.00	216,017.98	373,378.00	15,020.00	4.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			358,358.00	358,358.00	216,017.98	373,378.00	15,020.00	4.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,647,633.00	1,897,919.00	900,121.23	1,644,955.00	(252,964.00)	-13.3%
Interest		8660	5.00	5.00	0.00	5.00	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	2,622.00	2,622.00	75,952.17	2,622.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,650,260.00	1,900,546.00	976,073.40	1,647,582.00	(252,964.00)	-13.3%
TOTAL, REVENUES			6,688,053.00	6,938,339.00	4,082,654.01	6,990,987.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,249,010.00	2,350,470.00	1,239,811.87	2,334,080.00	16,390.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	188,275.00	188,275.00	107,646.78	192,736.00	(4,461.00)	-2.4%
Clerical, Technical and Office Salaries		2400	185,038.00	185,038.00	114,764.21	199,238.00	(14,200.00)	-7.7%
Other Classified Salaries		2900	205,655.00	205,655.00	79,729.26	200,450.00	5,205.00	2.5%
TOTAL, CLASSIFIED SALARIES			2,827,978.00	2,929,438.00	1,541,952.12	2,926,504.00	2,934.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	309,563.00	309,649.00	161,018.38	309,963.00	(314.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	198,535.00	199,470.00	111,606.77	212,761.00	(13,291.00)	-6.7%
Health and Welfare Benefits		3401-3402	1,120,454.00	1,120,454.00	628,331.65	1,148,217.00	(27,763.00)	-2.5%
Unemployment Insurance		3501-3502	1,252.00	1,253.00	740.33	1,434.00	(181.00)	-14.4%
Workers' Compensation		3601-3602	53,118.00	53,118.00	29,358.57	55,411.00	(2,293.00)	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	63,630.00	63,630.00	0.00	0.00	63,630.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,746,552.00	1,747,574.00	931,055.70	1,727,786.00	19,788.00	1.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	136,710.00	302,712.00	213,491.18	295,617.00	7,095.00	2.3%
Noncapitalized Equipment		4400	0.00	2,500.00	0.00	3,280.00	(780.00)	-31.2%
Food		4700	2,088,125.00	2,178,846.00	1,301,153.98	2,316,681.00	(137,835.00)	-6.3%
TOTAL, BOOKS AND SUPPLIES			2,224,835.00	2,484,058.00	1,514,645.16	2,615,578.00	(131,520.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,030.00	7,080.00	3,098.75	7,080.00	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	16,900.00	16,900.00	10,253.35	16,900.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,000.00)	(33,400.00)	(3,610.54)	(33,689.00)	289.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	53,632.00	53,682.00	41,479.55	69,829.00	(16,147.00)	-30.1%
Communications		5900	300.00	1,700.00	1,390.04	1,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,862.00	45,962.00	52,611.15	61,820.00	(15,858.00)	-34.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	349,791.00	349,791.00	206,457.03	374,649.00	(24,858.00)	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			349,791.00	349,791.00	206,457.03	374,649.00	(24,858.00)	-7.1%
TOTAL, EXPENSES			7,195,018.00	7,556,823.00	4,246,721.16	7,706,337.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	506,965.00	618,484.00	0.00	715,350.00	96,866.00	15.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			506,965.00	618,484.00	0.00	715,350.00	96,866.00	15.7%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			506,965.00	618,484.00	0.00	715,350.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,544,311.00	3,544,311.00	4,317,739.36	5,598,660.00	2,054,349.00	58.0%
5) TOTAL REVENUES			3,544,311.00	3,544,311.00	4,317,739.36	5,598,660.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,000.00	57,000.00	13,381.59	57,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,656,832.00	3,656,832.00	2,200,250.55	5,659,408.00	(2,002,576.00)	-54.8%
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			3,713,832.00	3,713,832.00	2,213,632.14	5,716,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,521.00)	(169,521.00)	2,104,107.22	(117,748.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(69,521.00)	(69,521.00)	2,104,107.22	(17,748.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,231,527.20	8,231,527.20		8,231,527.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,231,527.20	8,231,527.20		8,231,527.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,231,527.20	8,231,527.20		8,231,527.20		
2) Ending Net Position, June 30 (E + F1e)			8,162,006.20	8,162,006.20		8,213,779.20		
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	8,162,006.20	8,162,006.20		8,213,779.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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								
In-District Premiums/Contributions		8674	3,080,215.00	3,080,215.00	1,907,099.81	3,188,020.00	107,805.00	3.5%
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	464,096.00	464,096.00	2,410,639.55	2,410,640.00	1,946,544.00	419.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,544,311.00	3,544,311.00	4,317,739.36	5,598,660.00	2,054,349.00	58.0%
TOTAL, REVENUES			3,544,311.00	3,544,311.00	4,317,739.36	5,598,660.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,000.00	42,000.00	7,469.60	42,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	5,911.99	15,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,000.00	57,000.00	13,381.59	57,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	100,000.00	87,000.00	12,984.85	100,000.00	(13,000.00)	-14.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	200,000.00	0.00	200,000.00	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	3,356,832.00	3,369,832.00	2,187,265.70	5,359,408.00	(1,989,576.00)	-59.0%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,656,832.00	3,656,832.00	2,200,250.55	5,659,408.00	(2,002,576.00)	-54.8%

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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,713,832.00	3,713,832.00	2,213,632.14	5,716,408.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,480,000.00	1,480,000.00	(1,118,904.58)	(3,618,905.00)	(5,098,905.00)	-344.5%
5) TOTAL, REVENUES			1,480,000.00	1,480,000.00	(1,118,904.58)	(3,618,905.00)		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,042,200.00	4,042,200.00	2,354,654.31	4,709,308.00	(667,108.00)	-16.5%
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			4,042,200.00	4,042,200.00	2,354,654.31	4,709,308.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,562,200.00)	(2,562,200.00)	(3,473,558.89)	(8,328,213.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,562,200.00)	(2,562,200.00)	(3,473,558.89)	(8,328,213.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	28,910,643.82	28,910,643.82		28,910,643.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,910,643.82	28,910,643.82		28,910,643.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,910,643.82	28,910,643.82		28,910,643.82		
2) Ending Net Position, June 30 (E + F1e)			26,348,443.82	26,348,443.82		20,582,430.82		
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	26,348,443.82	26,348,443.82		20,582,430.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,480,000.00	1,480,000.00	(1,118,904.58)	(3,618,905.00)	(5,098,905.00)	-344.5%
Fees and Contracts								
In-District Premiums/Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			1,480,000.00	1,480,000.00	(1,118,904.58)	(3,618,905.00)	(5,098,905.00)	-344.5%
TOTAL, REVENUES			1,480,000.00	1,480,000.00	(1,118,904.58)	(3,618,905.00)		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,042,200.00	4,042,200.00	2,354,654.31	4,709,308.00	(667,108.00)	-16.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,042,200.00	4,042,200.00	2,354,654.31	4,709,308.00	(667,108.00)	-16.5%
TOTAL, EXPENSES			4,042,200.00	4,042,200.00	2,354,654.31	4,709,308.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,500.00	12,500.00	(25,888.33)	(61,776.00)	(74,276.00)	-594.2%
5) TOTAL, REVENUES			12,500.00	12,500.00	(25,888.33)	(61,776.00)		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	45,000.00	45,000.00	29,088.17	45,000.00	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			45,000.00	45,000.00	29,088.17	45,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,500.00)	(32,500.00)	(54,976.50)	(106,776.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(32,500.00)	(32,500.00)	(54,976.50)	(106,776.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	693,218.95	693,218.95		693,218.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,218.95	693,218.95		693,218.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			693,218.95	693,218.95		693,218.95		
2) Ending Net Position, June 30 (E + F1e)			660,718.95	660,718.95		586,442.95		
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	660,718.95	660,718.95		586,442.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	12,500.00	12,500.00	(25,888.33)	(61,776.00)	(74,276.00)	-594.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,500.00	12,500.00	(25,888.33)	(61,776.00)	(74,276.00)	-594.2%
TOTAL, REVENUES			12,500.00	12,500.00	(25,888.33)	(61,776.00)		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	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	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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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%
SERVICES AND OTHER OPERATING EXPENSES								
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		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	45,000.00	45,000.00	29,088.17	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,000.00	45,000.00	29,088.17	45,000.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			45,000.00	45,000.00	29,088.17	45,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,460.88	22,476.43	22,120.00	22,491.71	15.28	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,460.88	22,476.43	22,120.00	22,491.71	15.28	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	216.03	215.00	234.65	234.65	19.65	9%
c. Special Education-NPS/LCI	13.82	15.00	13.05	13.05	(1.95)	-13%
d. Special Education Extended Year	20.15	20.00	21.35	21.35	1.35	7%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	250.00	250.00	269.05	269.05	19.05	8%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,710.88	22,726.43	22,389.05	22,760.76	34.33	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH		35,076,159.00	26,746,813.00	11,837,976.00	10,525,822.00	9,665,652.00	10,131,824.00	32,790,240.00	44,822,451.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,011,068.00	5,011,068.00	18,122,785.00	9,019,923.00	9,019,923.00	17,811,083.00	9,120,318.00	7,546,838.00
Property Taxes	8020-8079	201,335.00	1,241,474.00	195,734.00	6,390,116.00	11,905,560.00	21,039,840.00	15,567,102.00	1,548,546.00
Miscellaneous Funds	8080-8099		(801,185.00)	(1,602,370.00)	(1,068,247.00)	(1,068,247.00)	(1,068,247.00)	(1,068,247.00)	(1,200,683.00)
Federal Revenue	8100-8299	52,140.00	59,567.00	1,105,578.00	874,456.00	301,989.00	932,980.00	1,165,189.00	599,789.00
Other State Revenue	8300-8599	267,456.00	45,269.00	670,431.00	3,193,844.00	1,258,197.00	5,067,947.00	7,568,239.00	0.00
Other Local Revenue	8600-8799	1,521,680.00	331,331.00	915,183.00	358,457.00	166,375.00	100,177.00	858,773.00	368,289.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		7,053,679.00	5,887,524.00	19,407,341.00	18,766,549.00	21,583,807.00	43,903,780.00	33,211,374.00	8,862,779.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	601,385.00	11,280,237.00	11,131,260.00	11,076,335.00	11,616,694.00	11,564,314.00	11,640,610.00	11,602,257.00
Classified Salaries	2000-2999	1,483,570.00	2,388,879.00	2,398,613.00	2,416,676.00	2,576,289.00	2,950,319.00	2,574,617.00	2,568,792.00
Employee Benefits	3000-3999	3,768,142.00	5,764,075.00	5,412,912.00	5,030,833.00	5,502,773.00	4,353,242.00	5,470,712.00	5,106,160.00
Books and Supplies	4000-4999	30,307.00	717,009.00	846,243.00	353,240.00	228,543.00	235,872.00	362,247.00	242,689.00
Services	5000-5999	270,804.00	2,239,194.00	1,591,388.00	1,470,635.00	1,543,578.00	2,047,088.00	2,254,560.00	1,058,807.00
Capital Outlay	6000-6599	(328.00)	1,172.00	120,266.00	869,519.00	280,792.00	458,997.00	(10,420.00)	350,405.00
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		6,153,880.00	22,390,566.00	21,500,682.00	21,230,681.00	21,748,669.00	21,609,832.00	22,317,516.00	20,934,570.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	2,500.00							
Accounts Receivable	9200-9299	9,949,268.00	1,759,023.00	1,495,182.00	1,768,847.00	352,464.00	327,147.00	680,496.00	238,542.00
Due From Other Funds	9310	1,479,781.00	(349,666.00)	(404,871.00)	(640,149.00)	(559,033.00)	(1,012,273.00)	(441,437.00)	1,207,019.00
Stores	9320	162,057.00	32,314.00	8,820.00	(121,838.00)	1,159.00	23,989.00	10,215.00	4,297.00
Prepaid Expenditures	9330	115,501.00							
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		11,709,107.00	1,432,799.00	1,099,131.00	1,006,860.00	(205,410.00)	(661,137.00)	249,274.00	1,449,858.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	11,047,502.00	(161,406.00)	317,944.00	(597,102.00)	(836,444.00)	(1,025,605.00)	(889,079.00)	(923,619.00)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650	1,445,279.00							
Deferred Inflows of Resources	9690								
SUBTOTAL		12,492,781.00	(161,406.00)	317,944.00	(597,102.00)	(836,444.00)	(1,025,605.00)	(889,079.00)	(923,619.00)
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(783,674.00)	1,594,205.00	781,187.00	1,603,962.00	631,034.00	364,468.00	1,138,353.00	2,373,477.00
E. NET INCREASE/DECREASE (B - C + D)		(8,329,346.00)	(14,908,837.00)	(1,312,154.00)	(860,170.00)	466,172.00	22,658,416.00	12,032,211.00	(9,698,314.00)
F. ENDING CASH (A + E)		26,746,813.00	11,837,976.00	10,525,822.00	9,665,652.00	10,131,824.00	32,790,240.00	44,822,451.00	35,124,137.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	35,124,137.00	34,402,525.00	41,714,828.00	27,969,530.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	16,541,383.00	7,546,838.00	7,546,838.00	17,650,383.00			129,948,448.00	129,948,448.00
Property Taxes	6,716,371.00	21,839,563.00	620,169.00	11,179,118.00			98,444,928.00	98,444,928.00
Miscellaneous Funds	(2,217,230.00)	(1,108,282.00)	(1,108,282.00)	(1,108,282.00)	(1,589,236.00)		(15,008,538.00)	(15,008,538.00)
Federal Revenue	1,772,876.00	588,407.00	155,734.00	1,500,000.00	3,452,412.00		12,571,127.00	12,571,127.00
Other State Revenue	339,258.00	1,887,462.00	61,890.00	276,360.00	6,143,160.00		26,799,513.00	26,799,513.00
Other Local Revenue	4,122.00	656,676.00	100,535.00	100,819.00	2,035,658.00		7,516,075.00	7,516,075.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
8910-8929							0.00	0.00
8930-8979							0.00	0.00
TOTAL RECEIPTS	23,156,780.00	31,420,664.00	7,376,884.00	29,598,398.00	10,041,994.00	0.00	260,271,553.00	260,271,553.00
C. DISBURSEMENTS								
Certificated Salaries	13,750,514.00	11,698,640.00	11,420,312.00	1,747,967.00	1,102,601.00		120,233,126.00	120,233,126.00
Classified Salaries	3,686,441.00	2,543,525.00	2,505,532.00	3,152,514.00	416,347.00		31,641,114.00	31,641,114.00
Employee Benefits	5,553,536.00	5,528,058.00	5,711,226.00	4,967,335.00	171,204.00		62,340,208.00	62,340,208.00
Books and Supplies	524,898.00	422,491.00	1,285,390.00	1,200,505.00	329,592.00		6,779,036.00	6,779,036.00
Services	1,105,859.00	2,230,469.00	1,246,139.00	7,169,001.00	998,379.00		25,225,901.00	25,225,901.00
Capital Outlay	1,000,000.00	41,942.00	43,117.00	2,932,048.00			4,061,190.00	4,061,190.00
Other Outgo		1,483,147.00		1,636,734.00	346,480.00		5,536,764.00	5,536,764.00
7000-7499				1,238,350.00			1,238,350.00	1,238,350.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
7600-7629							0.00	0.00
7630-7699							0.00	0.00
TOTAL DISBURSEMENTS	25,600,248.00	23,948,272.00	22,211,716.00	24,044,454.00	3,364,603.00	0.00	257,055,689.00	257,055,689.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury					2,500.00		2,500.00	
Accounts Receivable	361,282.00	20,487.00	(171,183.00)	2,336,317.00	88,862.00		9,949,269.00	
Due From Other Funds	(597,836.00)	(437,420.00)	931,830.00	2,300,000.00	1,608,513.00		1,479,781.00	
Stores	23,240.00	(31,140.00)	40,903.00	(35,000.00)	181,658.00		162,059.00	
Prepaid Expenditures							115,501.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
9490							0.00	
SUBTOTAL	(213,314.00)	(448,073.00)	801,550.00	4,601,317.00	1,881,533.00	0.00	11,709,110.00	
Liabilities and Deferred Inflows								
Accounts Payable	(1,935,170.00)	(287,984.00)	(287,984.00)	3,830,000.00	5,345,363.00		11,047,502.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							1,445,279.00	
Deferred Inflows of Resources							0.00	
9690							0.00	
SUBTOTAL	(1,935,170.00)	(287,984.00)	(287,984.00)	3,830,000.00	5,345,363.00	0.00	12,492,781.00	
Nonoperating								
Suspense Clearing							0.00	
9910							0.00	
TOTAL BALANCE SHEET ITEMS	1,721,856.00	(160,089.00)	1,089,534.00	774,317.00	(3,483,830.00)	0.00	(783,671.00)	
E. NET INCREASE/DECREASE (B - C + D)	(721,612.00)	7,312,303.00	(13,745,298.00)	6,325,261.00	3,213,561.00	0.00	2,432,193.00	3,215,864.00
F. ENDING CASH (A + E)	34,402,525.00	41,714,828.00	27,969,530.00	34,294,791.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							37,508,352.00	

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) 8,906,297.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 205,308,151.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.34%

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)	9,325,212.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,403,794.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	892,670.86
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)	0.00
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)	13,621,676.86
9. Carry-Forward Adjustment (Part IV, Line F)	(1,293,060.99)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,328,615.87

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	143,054,309.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,194,112.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,155,202.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,259,858.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	56,361.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,055,463.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,675,782.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
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)	6,493,672.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,573,283.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,331,688.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	242,849,730.14

**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) 5.61%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.08%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,621,676.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>360,510.18</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.29%) 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 (6.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.84%) times Part III, Line B18); zero if positive	<u>(1,293,060.99)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,293,060.99)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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>5.08%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-646,530.50) is applied to the current year calculation and the remainder (\$-646,530.49) is deferred to one or more future years:	<u>5.34%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-431,020.33) is applied to the current year calculation and the remainder (\$-862,040.66) is deferred to one or more future years:	<u>5.43%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,293,060.99)</u>

Approved indirect cost rate: 6.29%
Highest rate used in any program: 6.84%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,681,354.00	221,151.00	6.01%
01	3060	397,165.00	27,184.00	6.84%
01	3310	3,143,754.00	197,742.00	6.29%
01	3312	524,955.00	33,020.00	6.29%
01	3327	110,000.00	6,919.00	6.29%
01	3410	371,577.00	23,372.00	6.29%
01	3550	546,909.00	30,470.00	5.57%
01	4035	735,950.00	46,291.00	6.29%
01	4201	108,272.00	6,811.00	6.29%
01	5640	132,150.00	7,592.00	5.74%
01	5810	842,044.00	20,860.00	2.48%
01	6230	0.00	248,546.00	N/A
01	6378	37,645.00	2,368.00	6.29%
01	6381	17,640.00	1,110.00	6.29%
01	6382	2,302,381.00	144,820.00	6.29%
01	6385	74,344.00	4,736.00	6.37%
01	6500	26,094,549.00	1,641,347.00	6.29%
01	6512	372,907.00	23,456.00	6.29%
01	6520	464,861.00	28,078.00	6.04%
01	7220	438,497.00	28,571.00	6.52%
01	7370	19,061.00	1,197.00	6.28%
01	8150	6,103,162.00	390,922.00	6.41%
01	9010	3,359,182.00	26,623.00	0.79%
11	6391	5,402,708.00	329,719.00	6.10%
61	5310	6,752,417.00	345,048.00	5.11%
61	5320	579,271.00	29,601.00	5.11%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	213,384,838.00	3.12%	220,046,891.00	2.83%	226,266,177.00
2. Federal Revenues	8100-8299	208,432.00	0.00%	208,432.00	0.00%	208,432.00
3. Other State Revenues	8300-8599	16,442,929.00	-42.87%	9,393,716.00	-51.32%	4,572,966.00
4. Other Local Revenues	8600-8799	5,236,058.00	-25.83%	3,883,551.00	0.39%	3,898,551.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(37,776,544.00)	4.65%	(39,534,146.00)	4.76%	(41,416,059.00)
6. Total (Sum lines A1 thru A5c)		197,495,713.00	-1.77%	193,998,444.00	-0.24%	193,530,067.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,508,977.00		106,944,395.00
b. Step & Column Adjustment				1,522,635.00		1,604,166.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,912,783.00		(156,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,508,977.00	5.35%	106,944,395.00	1.35%	108,392,561.00
2. Classified Salaries						
a. Base Salaries				21,541,713.00		22,784,033.00
b. Step & Column Adjustment				430,834.00		455,681.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				811,486.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,541,713.00	5.77%	22,784,033.00	2.00%	23,239,714.00
3. Employee Benefits	3000-3999	49,066,657.00	11.47%	54,693,471.00	-0.66%	54,334,280.00
4. Books and Supplies	4000-4999	2,878,377.00	-5.91%	2,708,375.00	0.48%	2,721,375.00
5. Services and Other Operating Expenditures	5000-5999	15,328,201.00	6.82%	16,373,377.00	2.20%	16,733,344.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,772,802.00	1.15%	5,839,122.00	0.66%	5,877,445.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,886,170.00)	-6.45%	(3,635,416.00)	0.43%	(3,651,795.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,238,350.00	4.85%	1,298,350.00	-25.42%	968,350.00
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)		193,498,907.00	7.01%	207,055,707.00	0.78%	208,665,274.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,996,806.00		(13,057,263.00)		(15,135,207.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,292,513.50		35,289,319.50		22,232,056.50
2. Ending Fund Balance (Sum lines C and D1)		35,289,319.50		22,232,056.50		7,096,849.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	164,557.00		164,557.00		164,557.00
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	0.00				
2. Unassigned/Unappropriated	9790	35,124,762.50		22,067,499.50		6,932,292.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,289,319.50		22,232,056.50		7,096,849.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	35,124,762.50		22,067,499.50		6,932,292.50
(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	7,882,321.58		8,291,145.00		8,374,057.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		43,007,084.08		30,358,644.50		15,306,349.50
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2016/17 Add 5.8 Certificated FTE due to projected enrollment increase by 174 \$377,000, add 22.8 Certificated FTE for Class Size Adjustment down \$1,482,000, 2.25% Salary Increase for Certificated (Non-Management) \$2,323,782 and other Certificated adjustments (\$270,000). Add 6.0 Classified FTE \$368,375 and 2.25% Salary Increases for Classified (Non-Management) \$443,111. 2017/18 Reduce 2.4 Certificated FTE due to projected declining enrollment (156,000).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	12,362,695.00	-2.80%	12,016,473.00	3.30%	12,412,567.00
3. Other State Revenues	8300-8599	10,356,584.00	-21.05%	8,176,163.00	-59.47%	3,313,721.00
4. Other Local Revenues	8600-8799	2,280,017.00	-2.57%	2,221,326.00	-1.98%	2,177,372.00
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	37,776,544.00	4.65%	39,534,146.00	4.76%	41,416,059.00
6. Total (Sum lines A1 thru A5c)		62,775,840.00	-1.32%	61,948,108.00	-4.24%	59,319,719.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,724,149.00		19,293,264.00
b. Step & Column Adjustment				277,789.00		289,399.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				291,326.00		(565,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,724,149.00	3.04%	19,293,264.00	-1.43%	19,017,663.00
2. Classified Salaries						
a. Base Salaries				10,099,401.00		10,477,377.00
b. Step & Column Adjustment				201,934.00		209,448.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				176,042.00		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,099,401.00	3.74%	10,477,377.00	0.09%	10,486,825.00
3. Employee Benefits	3000-3999	13,273,551.00	6.84%	14,181,474.00	7.62%	15,261,396.00
4. Books and Supplies	4000-4999	3,900,659.00	1.46%	3,957,748.00	-4.24%	3,789,748.00
5. Services and Other Operating Expenditures	5000-5999	9,897,700.00	9.69%	10,856,756.00	-23.17%	8,340,887.00
6. Capital Outlay	6000-6999	4,011,190.00	-75.06%	1,000,558.00	-94.03%	59,736.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	486,946.00	-73.22%	130,425.00	0.00%	130,425.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,163,186.00	-1.64%	3,111,375.00	-7.73%	2,870,913.00
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)		63,556,782.00	-0.86%	63,008,977.00	-4.84%	59,957,593.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(780,942.00)		(1,060,869.00)		(637,874.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,999,970.70		2,219,028.70		1,158,159.70
2. Ending Fund Balance (Sum lines C and D1)		2,219,028.70		1,158,159.70		520,285.70
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,219,028.70		1,158,159.70		520,285.70
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)		2,219,028.70		1,158,159.70		520,285.70

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2016/17 2.25% Salary Increase for Certificated (Non-Management) \$406,207 and other Certificated adjustments (\$114,879). 2.25% Salary Increase for Classified (Non-Management) \$223,726 and Other Classified Adjustments (\$47,686). 2017/18 Reduce Certificated Salaries (\$565,000) and reduce Classified Salaries (\$200,000) due to sunset of Career Pathways grant and one time Educator Effectiveness Grant.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	213,384,838.00	3.12%	220,046,891.00	2.83%	226,266,177.00
2. Federal Revenues	8100-8299	12,571,127.00	-2.75%	12,224,905.00	3.24%	12,620,999.00
3. Other State Revenues	8300-8599	26,799,513.00	-34.44%	17,569,879.00	-55.11%	7,886,687.00
4. Other Local Revenues	8600-8799	7,516,075.00	-18.78%	6,104,877.00	-0.47%	6,075,923.00
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)		260,271,553.00	-1.66%	255,946,552.00	-1.21%	252,849,786.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,233,126.00		126,237,659.00
b. Step & Column Adjustment				1,800,424.00		1,893,565.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,204,109.00		(721,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,233,126.00	4.99%	126,237,659.00	0.93%	127,410,224.00
2. Classified Salaries						
a. Base Salaries				31,641,114.00		33,261,410.00
b. Step & Column Adjustment				632,768.00		665,129.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				987,528.00		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,641,114.00	5.12%	33,261,410.00	1.40%	33,726,539.00
3. Employee Benefits	3000-3999	62,340,208.00	10.48%	68,874,945.00	1.05%	69,595,676.00
4. Books and Supplies	4000-4999	6,779,036.00	-1.67%	6,666,123.00	-2.33%	6,511,123.00
5. Services and Other Operating Expenditures	5000-5999	25,225,901.00	7.95%	27,230,133.00	-7.92%	25,074,231.00
6. Capital Outlay	6000-6999	4,061,190.00	-74.13%	1,050,558.00	-89.55%	109,736.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,259,748.00	-4.64%	5,969,547.00	0.64%	6,007,870.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(722,984.00)	-27.52%	(524,041.00)	49.01%	(780,882.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,238,350.00	4.85%	1,298,350.00	-25.42%	968,350.00
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)		257,055,689.00	5.06%	270,064,684.00	-0.53%	268,622,867.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		3,215,864.00		(14,118,132.00)		(15,773,081.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,292,484.20		37,508,348.20		23,390,216.20
2. Ending Fund Balance (Sum lines C and D1)		37,508,348.20		23,390,216.20		7,617,135.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	164,557.00		164,557.00		164,557.00
b. Restricted	9740	2,219,028.70		1,158,159.70		520,285.70
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	35,124,762.50		22,067,499.50		6,932,292.50
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		37,508,348.20		23,390,216.20		7,617,135.20

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	35,124,762.50		22,067,499.50		6,932,292.50
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,882,321.58		8,291,145.00		8,374,057.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		43,007,084.08		30,358,644.50		15,306,349.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.73%		11.24%		5.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		22,389.05		22,467.70		22,402.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		257,055,689.00		270,064,684.00		268,622,867.00
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)		257,055,689.00		270,064,684.00		268,622,867.00
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)		7,711,670.67		8,101,940.52		8,058,686.01
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,711,670.67		8,101,940.52		8,058,686.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	257,055,689.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,502,437.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	56,361.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,033,270.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,062,303.00
4. Other Transfers Out	All	9200	7200-7299	3,897,650.00
5. Interfund Transfers Out	All	9300	7600-7629	1,238,350.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,287,934.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	715,350.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				233,980,668.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,389.05
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,450.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	224,150,417.66	9,924.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	224,150,417.66	9,924.26
B. Required effort (Line A.2 times 90%)	201,735,375.89	8,931.83
C. Current year expenditures (Line I.E and Line II.B)	233,980,668.00	10,450.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(5,799.00)	0.00	(722,984.00)				
Other Sources/Uses Detail					0.00	1,238,350.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(35,112.00)	345,335.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					153,000.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					270,000.00	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	600.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	74,000.00	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	(33,689.00)	374,649.00	0.00				
Other Sources/Uses Detail					715,350.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	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								
TOTALS	74,600.00	(74,600.00)	722,984.00	(722,984.00)	1,238,350.00	1,238,350.00		

SECTION 6

District Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	22,726.43	22,760.76	0.2%	Met
1st Subsequent Year (2016-17)	22,465.58	22,467.70	0.0%	Met
2nd Subsequent Year (2017-18)	22,456.57	22,458.69	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	23,540	23,501	-0.2%	Met
1st Subsequent Year (2016-17)	23,675	23,675	0.0%	Met
2nd Subsequent Year (2017-18)	23,606	23,606	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
	Third Prior Year (2012-13)	22,524	23,686	95.1%
Second Prior Year (2013-14)	22,656	23,783	95.3%	
First Prior Year (2014-15)	22,731	23,933	95.0%	
Historical Average Ratio:			95.1%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	22,389	23,501	95.3%	Met
1st Subsequent Year (2016-17)	22,468	23,675	94.9%	Met
2nd Subsequent Year (2017-18)	22,402	23,606	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	227,876,205.00		
1st Subsequent Year (2016-17)	234,088,443.00	235,897,606.00	0.8%	Met
2nd Subsequent Year (2017-18)	241,409,480.00	242,925,306.00	0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	128,579,546.58	136,985,603.46	93.9%
Second Prior Year (2013-14)	146,213,526.37	164,194,252.80	89.0%
First Prior Year (2014-15)	162,551,369.37	181,115,745.52	89.7%
Historical Average Ratio:			90.9%

	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):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	172,117,347.00	192,260,557.00	89.5%	Met
1st Subsequent Year (2016-17)	184,421,899.00	205,757,357.00	89.6%	Met
2nd Subsequent Year (2017-18)	185,966,555.00	207,696,924.00	89.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	12,788,314.00	12,571,127.00	-1.7%	No
1st Subsequent Year (2016-17)	12,109,906.00	12,224,905.00	0.9%	No
2nd Subsequent Year (2017-18)	12,409,906.00	12,620,999.00	1.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	25,724,166.00	26,799,513.00	4.2%	No
1st Subsequent Year (2016-17)	11,599,156.00	17,569,879.00	51.5%	Yes
2nd Subsequent Year (2017-18)	7,769,714.00	7,886,687.00	1.5%	No

Explanation:
(required if Yes)

2016/17 Educator Effectiveness Grant \$1.0 million and One time Discretionary funds \$4.8 million

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	7,085,152.00	7,516,075.00	6.1%	Yes
1st Subsequent Year (2016-17)	6,080,837.00	6,104,877.00	0.4%	No
2nd Subsequent Year (2017-18)	6,130,837.00	6,075,923.00	-0.9%	No

Explanation:
(required if Yes)

2015/16 Increase local revenues \$431K.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	6,887,200.00	6,779,036.00	-1.6%	No
1st Subsequent Year (2016-17)	6,922,383.00	6,666,123.00	-3.7%	No
2nd Subsequent Year (2017-18)	6,772,383.00	6,511,123.00	-3.9%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	25,455,188.00	25,225,901.00	-0.9%	No
1st Subsequent Year (2016-17)	25,052,922.00	27,230,133.00	8.7%	Yes
2nd Subsequent Year (2017-18)	25,088,578.00	25,074,231.00	-0.1%	No

Explanation:
(required if Yes)

2016/17 \$1.5 million for Educator Effectiveness Grant and 500K Career Pathways Grant

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	45,597,632.00	46,886,715.00	2.8%	Met
1st Subsequent Year (2016-17)	29,789,899.00	35,899,661.00	20.5%	Not Met
2nd Subsequent Year (2017-18)	26,310,457.00	26,583,609.00	1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	32,342,388.00	32,004,937.00	-1.0%	Met
1st Subsequent Year (2016-17)	31,975,305.00	33,896,256.00	6.0%	Not Met
2nd Subsequent Year (2017-18)	31,860,961.00	31,585,354.00	-0.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

2016/17 Educator Effectiveness Grant \$1.0 million and One time Discretionary funds \$4.8 million

Explanation:

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

2015/16 increase local revenues \$431K.

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

Explanation:

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

Explanation:

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

2016/17 \$1.5 million for Educator Effectiveness Grant and 500K Career Pathways Grant

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,572,000.00	6,572,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,572,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.7%	11.2%	5.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.6%	3.7%	1.9%

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	3,996,806.00	193,498,907.00	N/A	Met
1st Subsequent Year (2016-17)	(13,057,263.00)	207,055,707.00	6.3%	Not Met
2nd Subsequent Year (2017-18)	(15,135,207.00)	208,665,274.00	7.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is using the excess reserve to pay for Salary Increases and restore Class Size. The District will monitor the budget closely to ensure it is in line with the financial forecast.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2015-16)	37,508,348.20		Met
1st Subsequent Year (2016-17)	23,390,216.20		Met
2nd Subsequent Year (2017-18)	7,617,135.20		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2015-16)	34,294,791.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	22,389	22,468	22,402
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	257,055,689.00	270,064,684.00	268,622,867.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	257,055,689.00	270,064,684.00	268,622,867.00
4. Reserve Standard - by Percent Reserve Standard - by Percent (Line B3 times Line B4)	3%	3%	3%
5. Reserve Standard - by Amount (Line B3 times Line B4)	7,711,670.67	8,101,940.52	8,058,686.01
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,711,670.67	8,101,940.52	8,058,686.01

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	35,124,762.50	22,067,499.50	6,932,292.50
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)	7,882,321.58	8,291,145.00	8,374,057.00
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)	43,007,084.08	30,358,644.50	15,306,349.50
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.73%	11.24%	5.70%
District's Reserve Standard (Section 10B, Line 7):	7,711,670.67	8,101,940.52	8,058,686.01
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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:

The District is using the One Time Discretionary funds to cover Salary and Benefits. The District will monitor the Budget closely to ensure it is in line with the Financial Forecast.

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(37,587,844.00)	(37,776,544.00)	0.5%	188,700.00	Met
1st Subsequent Year (2016-17)	(39,194,511.00)	(39,534,146.00)	0.9%	339,635.00	Met
2nd Subsequent Year (2017-18)	(40,974,182.00)	(41,416,059.00)	1.1%	441,877.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2015-16)	1,138,484.00	1,238,350.00	8.8%	99,866.00	Not Met
1st Subsequent Year (2016-17)	1,308,484.00	1,298,350.00	-0.8%	(10,134.00)	Met
2nd Subsequent Year (2017-18)	958,484.00	968,350.00	1.0%	9,866.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

2015-16 Increase Transfer to F/17 General Reserve \$90K to meet the 3% Requirement.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01/8011	01/5610	452,802
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	01/8011	01/3901	2,152,970
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
TOTAL:				2,605,772

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	236,213	234,787	234,787	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,076,485	1,076,485	1,076,485	
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Total Annual Payments:	1,312,698	1,311,272	1,311,272	0
Has total annual payment increased over prior year (2014-15)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	55,396,143.00	55,396,143.00
b. OPEB unfunded actuarial accrued liability (UAAL)	25,807,163.00	25,807,163.00

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

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2015-16)	3,781,299.00	3,781,299.00
1st Subsequent Year (2016-17)	3,865,299.00	3,865,299.00
2nd Subsequent Year (2017-18)	3,973,183.00	3,973,183.00

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)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00

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

Current Year (2015-16)	3,286,478.00	3,286,478.00
1st Subsequent Year (2016-17)	3,144,722.00	3,144,722.00
2nd Subsequent Year (2017-18)	3,062,014.00	3,062,014.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)	345	345
1st Subsequent Year (2016-17)	355	355
2nd Subsequent Year (2017-18)	365	365

4. Comments:

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

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- Yes
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- Yes
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- Yes

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	1,609,127.00	1,547,088.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)	12,582,477.00	12,682,606.00
1st Subsequent Year (2016-17)	13,052,942.00	13,316,736.00
2nd Subsequent Year (2017-18)	13,546,930.00	13,982,573.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2015-16)	12,582,477.00	12,682,606.00
1st Subsequent Year (2016-17)	13,052,942.00	13,316,736.00
2nd Subsequent Year (2017-18)	13,546,930.00	13,982,573.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,156.1	1,212.1	1,237.7	1,235.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

% 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

--

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

--	--	--

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

- 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 First Interim Projections

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

--

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	541.3	520.7	525.7	525.7

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	77.7	81.2	82.2	82.2

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

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 First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases			

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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Second Interim
2015-16 Original Budget
Technical Review Checks

East Side Union High

Santa Clara County

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IMPORT CHECKS

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-729,087.00

Explanation:SELPA does not generate enough income to cover County Programs

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

FUND	RESOURCE	VALUE
01	6500	-449,087.00

Explanation:SELPA does not generate enough income to cover County Programs.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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

East Side Union High

Santa Clara County

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CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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GENERAL LEDGER CHECKS

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INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-1,681,286.00

Explanation:SELPA does not generate enough income to cover County Programs.

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

FUND	RESOURCE	VALUE
01	6500	-1,398,486.00

Explanation:SELPA does not generate enough income to cover County Programs.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2015-16 Projected Totals
Technical Review Checks

East Side Union High

Santa Clara County

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GENERAL LEDGER CHECKS

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SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-1,789,587.00

Explanation:SELPA does not generate enough income to cover County Programs.

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

FUND	RESOURCE	VALUE
01	6500	-1,503,382.00

Explanation:SELPA does not generate enough income to cover County Programs.

71	0000	-3,618,905.00
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Explanation:Investment losses, affected by the Stock Market.

73	0000	-61,776.00
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Explanation:Investment losses, affected by the Stock Market.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2015-16 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.