



EAST SIDE

HIGH SCHOOL DISTRICT

Silicon Valley

Preparing every student to thrive in a global society.

2015 -16 First Interim Financial Report



Charting a Course for the Future

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& Operations and Karen Poon, Director of Finance

December 10, 2015



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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 First Interim Financial Report Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First 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 next Board information session on the budget will be held in February 2016. At that time, the Governor's 2016-2017 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2016, and will be presented at a March Board meeting.

State Budget Update

The First Interim Report for 2015-16 reflects activity through October 31, 2015. For 2015-16, the Governor's Budget provided a Proposition 98 guarantee of \$65.7 billion, an increase of \$2.5 billion, or 4%, from the previous level. The Governor's Budget continues implementation of the Local Control Funding Formula (LCFF) with an infusion of \$4.048 billion in additional Proposition 98 revenues. The proposed \$4 billion LCFF increase is expected to close the 2015-16 funding gap for each school district and charter school, compared with their 2014-15 funding level adjusted for changes in ADA, by 32.19%, an average per pupil increase of 8.7% (\$675 per ADA).

The Legislature added \$392 million for child care and preschool programs, but the final deal brought this down to \$265 million, which funds an additional 6,800 child care slots and 7,000 preschool slots. The education trailer bills lay out the specific details for the new funding programs for 2015-16, including adult education grants, career technical education grants, and the educator effectiveness block grant.

For adult education, school district's 2015-16 funding will be based on the entire maintenance of effort requirement that districts met in 2013-14 and 2014-15. Governor Brown had proposed that the match be narrowly focused on certain types of adult education, but ultimately agreed to a simpler approach.

For career technical education grant funding, the \$400 million appropriation will be separated into three pots to ensure that smaller districts can access funds:

- 4% is designated for applicants with average daily attendance (ADA) of less than or equal to 140
- 8% is designated for applicants with ADA of more than 140 and less than or equal to 550
- 88% is designated for applicants with ADA of more than 550

For the educator effectiveness block grant which is a new professional development grant for teachers, \$490 million is designated to be distributed to local educational agencies (LEAs) based on the number of certificated staff in 2014-15. These one-time funds are to be used for beginning teacher and administrator support and mentoring and professional development.

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) reported in their recent report titled *2016-17 California's Fiscal Outlook*, provides an update of the condition of the current year budget and a forecast of revenues and expenditures through 2019-2020. The LAO reports that the current-year State budget combined with their forecast of State revenues for the current year will increase by almost \$3.6 billion more than the Governor's projection. For FY 2016-17, the LAO projects General Fund revenues to exceed the Governor's projection by an estimated \$1.8 billion. The LAO's forecast indicates that if no new programs are created, the forecast indicates growing budget surpluses through 2019-20.

The LAO concluded that the Proposition 98 minimum guarantee for last year must be recomputed to reflect revised figures for General Fund revenues, which will result in an increase in the guarantee of \$1.3 billion. Of this amount, \$541 million is attributable to a maintenance factor payment. The LAO believes that the maintenance factor will be fully paid in the current fiscal year.

The LAO further stated in its report that full implementation of the Local Control Funding Formula will likely stall out in 2017-18, as the state moves from 90% of full implementation in 2015-16 to 96% in 2017-18. The LAO believes there will be very little progress toward closing the LCFE funding GAP after FY 2017-18. The LAO cautions that their forecast assumes steady economic growth and a continuing rising stock market. They note that any type of economic downturn within the next few years could quickly result in a return to operating deficits.

State Economy

The November *Finance Bulletin* from the Department of Finance (DOF) shows that revenues from the personal income tax continue to outperform expectations, with \$235 million coming in above the forecast for October. Of this amount, withholding receipts were \$82 million lower than projected, while receipts from capital gains taxes were \$116 million higher than forecasts. Tax refunds came in \$206 million below the projected level.

Reversing a trend from previous months, the sales and use tax significantly outperformed the forecast, posting \$201 million, or 11.7%, more than the forecast amount. However, the *Finance Bulletin* indicates that this increase likely includes accelerated collections of sales tax receipts that were not expected until November. The third major state tax, the corporation tax, continued to underperform the forecast, posting a shortfall of \$93 million, or 34.7% short of the expected collection level. All other General Fund revenue sources came in a net \$48 million above the forecast level.

The *Finance Bulletin* also reports that the unemployment rates for the U.S. and California are reaching their pre-recession levels. In September, the U.S. unemployment rate was 5.1%, while the rate for California dropped 0.2% from the prior month to 5.9%. This differential of 0.8% compares favorably to the 2.5% differential recorded in the spring of 2010 when the U.S. rate dropped to 9.5%, while the rate for California was 12%.

The performance of the state's labor market in September was disappointing, with only 8,200 jobs added, the smallest monthly gain since July 2011. In contrast, California added 42,000 jobs in August. Job gains at the national level of 137,000 in September and 271,000 in October have fueled speculation among watchers of the Federal Reserve that the central bank may adopt a modest 0.25% boost in the federal funds rate at its December 2015 meeting.

On the state housing front, the *Finance Bulletin* notes that residential building permits rose in September following weak gains in July and August. On a seasonally-adjusted basis, September residential permits came in at 114,000 units, a 27% increase from August. Compared to the prior month, sales of existing single-family homes dropped 1.5% in September, and the median priced dipped 2.3% to \$482,150.

ESUHSD 2015-2016 Fiscal Overview

The District's adopted budget was impacted by several changes in the final State budget. The final State budget reduced the LCFF Gap funding from \$6.176 billion to \$5.994 billion which resulted in a loss of \$507 thousand to ESUHSD. One-time discretionary funds totaling \$3.6 billion were reduced to \$3.2 billion resulting in a loss of \$1.6 million to ESUHSD. The legislator proposed \$500 million for a new one-time K-12 Educator Effectiveness block grant which the Governor adopted in the final State budget. The grant is estimated at \$1,466 per 2014-15 certificated full-time equivalent as certified in the California Longitudinal Pupil Achievement Data System (CALPADS). For ESUHSD, this represents \$1.74 million in restricted funds for teacher training and professional development.

The District's First Interim budget for FY 2015-16 reflects a decrease in estimated surplus from \$12.1 million surplus to \$5.6 million which represents a decline of \$6.4 million. The estimated deficits for FY 2016-17 increases by \$9.2 to almost \$19 million and increases by \$5.4 million to \$17 million in FY 2017-18. The decrease in current year surplus is primarily reflective of negotiated settlements with bargaining groups and reduced State funding in the final State budget adoption.

The District's CBEDS enrollment increased slightly to 23,276 which represents an increase of 58 ADA over the budgeted enrollment estimate. The adopted budget had projected an October CBEDS enrollment count of 23,218. The higher October enrollment count will result in a higher P-2 ADA, which provides the basis for determining the District's current year local control state revenues. Since the District enrollment declines in the current fiscal year, the District is allowed to use prior year P2 ADA adjusted with charter school movements or 22,726 for fiscal year 2015-16.

At First Interim, unrestricted reserves total \$43.7 million and represents undesignated reserves of 16.78%. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund District operations. 2015-16 negotiated settlements have been included in the 2015-16 First Interim budget update.

Deficit Spending Concerns

Although the State and the District is projecting increased revenues from a robust economy, the District's deficit spending is projected to escalate over the next few years with continued demands on the budget which include higher pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education, and food services costs which all continue to adversely impact the District's budget. Comparing to Adopted Budget, the estimated deficits for FY 2016-17 is projected to increase by \$9.2 to almost \$19 million and increase by \$5.4 million to \$17 million in FY 2017-18.

The District's excess reserves were critical in mitigating projected budget shortfalls and state revenue take-backs during the most recent recession. By fiscal year 2017-18, the excess reserves are projected to be depleted and the District will maintain only the State required minimum of 3%. The District's Governing Board has been briefed and understands the inherent risk of spending down the reserves, however, the Board believes that available reserves should be available to meet current program needs, strategic priorities, and negotiated settlements.

Revenue Summary

The District's projected revenues at First Interim total \$258 million and represents a \$4.1 million increase since budget adoption. The increase is mainly attributable to the receipt of \$3 million for the new California Career Pathway grant and \$1.7 million for the new Educator Teacher Effectiveness grant. There were other miscellaneous increases and decreases in other revenue categories for LCFF, Federal, and local revenues.

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

Local Control Funding Formula (LCFF)

The Local Control Funding Formula replaced the former Revenue Limit (RL) funding model which had been the basis of funding for California school districts for over 20 years. 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 totals \$8,578 per ADA 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. The District does not meet 55% threshold of the unduplicated count enrollment for receiving the concentration portion of the LCFF. At First Interim, the District's estimated enrollment for targeted eligible students totals almost 53.3% and represents a slight decrease from the 2015-16 Adopted budget.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have increased slightly by \$770k since budget adoption. The increase is mainly attributable to changes and adjustments in Federal awards for Title I, Title III, and Career Technology (Perkins).

Other State/Other Local

Other State revenues have increased by \$3.7 million since the budget was adopted. The increase was mainly attributable to the receipt of State funds for the Career Pathway grant, the new Educator Effectiveness Grant, and increased State lottery funds. Other local funds increased by \$129k and were primarily a result of an increase in projected use of facilities dollars and other miscellaneous increases.

Contribution to Special Ed & Other Transfers

Contributions for Special Education and Other Transfers increased slightly by \$1.5 million since budget adoption.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted 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 First Interim total \$252 million and represent a \$10.6 million increase since budget adoption. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were significant changes in variances within the expenditure categories for certificated and classified salaries for the reporting period ending October 31, 2015 due primarily to negotiated settlements. There was a \$3 million increase in certificated salaries expense as a result of settled negotiations. Classified salaries increased by \$1.3 million and were primarily a result of negotiated settlements for FY 2015-16.

Employee Benefits

In the area of employee benefits, there was a significant increase of \$1.7 million since budget adoption. The increase was mainly attributable to increased benefits costs for negotiated salary settlements and increased cost for additional positions added to the budget.

Operations and Contracted Services

In the category of Operations and Contracted Services, there was a significant increase of \$4 million. The increase was primarily attributable to the receipt and pending allocation of funds related to the new \$1.5 million Career Pathway Grant and \$1.6 million for the Educator Effectiveness Grant. The remaining adjustments are attributable to other changes in allocation expenses.

There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance plus general reserve of approximately \$46.5 million for FY 2015-16. This amount represents a decrease of \$958k since budget adoption. The decrease is primarily related to an increase in expenditures due to negotiated settlements.

The State requires a district our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District's 3% reserve equals \$7.46 million.

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

Designations

Revolving Cash	\$ 2,500
Stores	\$ 162,057
Economic Uncertainty 3% (Fund 17)	\$ 7,796,299
Legally Restricted (Categorical)	\$ 2,840,451
Designated Reserve – LCAP & EIA	\$ 1,439,437
Designated Reserve – Budget Balancing	\$ <u>34,334,369</u>

Total Designations **\$ 46,575,113**

Reserve % - All Undesignated Reserves (including Fund 17) total 16.78% 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 and has carry-over provisions, the funds are deferred 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 October 31, the projected restricted general fund carry-over is \$2.8 million.

Child Nutrition Fund 61/Other Funds

The Adopted budget indicated that the District's cafeteria fund is projected to have a deficit of (\$506,965). At First Interim, the deficit is estimated to increase by \$111k to \$618k. 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 is now projected at \$20.6 million. The OPEB fund is utilized to accumulate funds and pay post-employment benefits for eligible ESUHSD retirees. The fund is managed by a third party administrator and is subject to increases and decreases depending on investment returns. In the quarter ending September 30, 2015, the fund loss over \$2 million dollars with additional losses projected in the fiscal year end analysis.

There have been no notable changes in other District funds and programs at First 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 provides 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 LCFE (supplemental) revenue of \$12 million is augmented by funds previously designated for EIA totaling \$2.7 million, which under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget when combining both resources total \$14.7 million.

Updated as of First Interim for the period ending (October 31, 2015)

Components	EIA (Supplemental)	LCFF (Supplemental)	Total (Supplemental)
Revenues	\$2,681,032	\$11,993,112	\$14,674,144
Expenses	\$3,188,921	\$12,317,694	\$15,506,615
Excess (Deficiency)	(\$507,889)	(\$324,582)	(\$832,471)
Beginning Balance	\$711,531	\$1,560,377	\$2,271,908
Ending Balance (est.)	\$203,642	\$1,235,795	\$1,439,437

Multi-Year Financial Projection

The 2015-16 Multi-Year Financial Projection (MYFP) at First Interim reflects that the District is able to maintain its' 3% District mandated reserve in 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 rates 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 encroachment from special education.

Multi-Year Financial Projection Summary for the General Fund:

Components	Base Year FY 2015-16	FY 2016-17	FY 2017-18
Revenues	\$258,585,366	\$248,026,391	\$251,059,498
Expenses	\$252,960,549	\$266,965,994	\$268,132,036
Excess/(Deficit)	\$5,624,817	(\$18,939,602)	(\$17,072,538)
Other Sources/Uses	\$1,138,484	\$1,308,484	\$958,484
Net Increase(Decrease)	\$4,486,333	(\$20,248,086)	(\$18,031,022)
Beginning Balance	\$34,127,924	\$38,614,257	\$18,366,171
Ending Balance plus General Reserve	\$46,575,113	\$26,754,990	\$8,806,211
Stores & Revolving Cash	\$164,557	\$164,557	\$164,557
Legally Restricted - Categorical	\$2,840,451	\$1,803,605	\$24,414
Designated Reserves – LCAP & EA	\$1,439,437	\$59,535	\$242,755
Economic Uncertainty – Statutory Reserve (Fund 17)	\$7,796,299	\$8,224,262	\$8,306,505
Designated Reserve – Budget Balancing	\$34,334,369	\$16,503,031	\$67,980
District Unrestricted Reserve %	16.78%	9.05%	3.14%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2015. This certification reflects the fact that the State of California is continuing to

maintain its budgetary footing and State revenues are continuing to exceed budget estimates. As a result of the State's robust economy, the maintenance factor for K-12 education is expected to be paid in full by the end of the current fiscal year and near full funding of the Local Control Funding Formula is expected by FY 2017-18. The extension of Proposition 30 is currently headed to the November 2016 ballot and the Governor's has not yet indicated what his position will be on the extension.

The Governor is expected to release his 2015-16 budget in early January and it is hoped that the Governor may expand or accelerate the rate and level of funding to school districts based on better than expected revenue estimates. If the Governor's current budget estimates for revenues are maintained, then our current budget picture will remain unchanged. However, if the Governor accelerates or expands funding, then our budget picture will improve.

In summary, the news coming out of Sacramento regarding the improved economy and increased State revenues is great. Our choices on how to spend any new dollars are becoming more complex because projected deficit spending, future uncertainty around proposition 30, the "Cadillac Tax", as well as hefty increases in STRS and CalPERS retirement contributions, and continued declining enrollment and special education costs are all critical issues that must be addressed. In light of all the demands on the budget, the District will continue to work collaboratively with our Governing Board, unions, staff, and the public to ensure that ESUHSD manages its resources in a responsive and fiscally sound manner.

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

Marcus Battle

SECTION 1

2015-16 District Budget Assumptions Update and Comparative Analysis

2015-16 First Interim Assumptions

Revenue and Expenditure Assumptions Update

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its First Interim report on assumptions. This is the best information available at the time the First Interim report is prepared. The First 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 Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. In addition, the District utilized the Business and Administration Steering Committee (BASC) Local Control Funding Formula (LCFF) Calculator to determine LCFF Base and Supplemental funding. The assumptions upon which the 2015-16 First Interim report is based as follows:

REVENUE HIGHLIGHTS

- The District’s projected revenues total \$258 million and represents a \$4.1 million increase since budget adoption
- LCFF Funding decreased \$508k in Fiscal Year (FY) 2015-16 as a result of a decrease in the gap percentage.
- The District’s total unduplicated count for low income, English language learners, foster youth, and Migrant Ed students went down from 53.89% in FY 2014-15 to 53.30% in the current year.
- The District received a one-time Discretionary funds which decreased from \$13.7 million to \$12.0 million
- The District received a one-time Educator Effectiveness grant totals of \$1.7 million
- The District received California Career Pathway grant totals of \$3.0 million

EXPENDITURES

- The District’s projected expenditures total \$253 million and represents a \$10.65 million increase since budget adoption
- The Certificated and Classified salaries increased \$4.46 million due primarily to negotiated 4.25% salary increase settlements
- Benefits increased \$1.7 million was mainly attributable to increased statutory benefits costs for negotiated salary settlement and increased cost for additional positions added for new California Career Pathway grant

- Operations and Contracted Services increased by \$4 million due primarily for the California Career Pathway and Educator Effectiveness grants
- The Food Service Program Fund 61 is projecting a year end deficit estimated at (\$618k) as a result of negotiated 4.25% salary settlements which will result in a general fund contribution to balance the fund

EAST SIDE UNION HIGH SCHOOL DISTRICT

2015 / 16 First Interim

Budget Assumption

	Statewide	2015 / 16	2015 / 16
Description	Assumptions	Adopted Budget	First 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		53.82%	53.30%
LCFF Approved Funding Rate (GAP)		53.08%	51.52%
LCFF Entitlement (net of prior year adjustment)		213,495,630	212,987,736
California CPI		2.20%	2.30%
Lottery Per ADA	Unrestricted	128	140
	Restricted	34	41
Mandate Cost Block Grant per ADA		56	56
Educator Effectiveness		0	1,741,647
California Career Pathway			2,996,040
One Time Discretionary Revenue		13,654,119	12,049,492
CSI Energy Renewal Incentive Revenue		1,110,400	1,334,275
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,218	23,276
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,711 250	22,726 250
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%
Salary Increases (Non-Bargaining Groups)			1.37%
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		22.20 FTEs	25.20 FTEs
Classified		9.00 FTEs	13.625 FTEs
Administrators		1.00 FTEs	1.00 FTE
Classified Manager		2.00 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%
OPEB Contribution		3.36%	0.00%
Workers' Comp		1.8783%	1.8815%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase		3.00%	3.00%
Supplemental Employee Retirement Plan (SERP)		1,076,485	0
Operations:			
OPEB Debt Payment		2,062,303	2,062,303
Fund Transfer in/(out):			
Transfer from OPEB (F20 / F71)		4,000,000	
Transfer from General Reserve (F17)		0	(180,000)
Transfer to Restr. Routine Maint.		(7,422,000)	(6,572,000)
Transfer to Adult Ed (F11) for Concurrently Enroll			(40,000)
Transfer to Child Development Fd (F12)		(153,000)	(200,000)
Transfer to Child Nutrition Svc. (F61)		(506,965)	(618,484)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)

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

Categories	2015/16 Adopted Budget			2015/16 First Interim			Variance AB vs 1st Interim
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	213,495,630	0	213,495,630	212,987,736	0	212,987,736	(507,894)
Federal	180,328	11,837,514	12,017,842	180,328	12,607,985	12,788,313	770,471
Other State	17,873,388	4,086,182	21,959,570	16,619,604	9,104,562	25,724,166	3,764,596
Local	4,155,199	2,800,309	6,955,508	5,098,916	1,986,236	7,085,152	129,644
Total Revenues	235,704,545	18,724,005	254,428,550	234,886,583	23,698,783	258,585,366	4,156,816
Expenditures							
Certificated Salaries	99,370,019	17,773,336	117,143,355	101,047,088	19,172,086	120,219,174	3,075,819
Classified Salaries	20,854,690	9,237,625	30,092,315	21,449,133	10,030,807	31,479,940	1,387,625
Employee Benefits	47,525,439	13,339,353	60,864,793	49,234,501	13,324,587	62,559,088	1,694,295
Books & Supplies	2,335,608	4,074,736	6,410,344	2,656,874	4,230,324	6,887,198	476,854
Operation & Contracted Services	14,027,153	7,417,020	21,444,173	15,013,288	10,441,901	25,455,189	4,011,016
Capital Outlay	50,000	1,020,822	1,070,822	50,000	1,063,721	1,113,721	42,899
Other Outgo & ROC/P Transfer	3,796,129	114,802	3,910,931	3,796,129	117,172	3,913,301	2,370
Direct Support/Indirect Costs	(3,526,381)	2,833,985	(692,396)	(3,794,913)	3,065,548	(729,365)	(36,969)
Debt Services	2,062,303	0	2,062,303	2,062,303	0	2,062,303	0
Total Expenditures	186,494,960	55,811,680	242,306,640	191,514,403	61,446,146	252,960,549	10,653,909
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	49,209,585	(37,087,675)	12,121,910	43,372,180	(37,747,363)	5,624,817	(6,497,093)
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	506,965	0	506,965	618,484	0	618,484	111,519
Transfer to Child Development-Educare	153,000		153,000	200,000		200,000	47,000
Transfer to Adult Ed for Concurrent HS Students			0	40,000		40,000	40,000
Transfer to Gen Reserve Fund	0		0	180,000		180,000	180,000
Transfer to Properties/Liab Fund F67	100,000	0	100,000	100,000	0	100,000	0
Add:							0
Contribute to Special Ed	(29,547,222)	29,547,222	0	(31,015,844)	31,015,844	0	0
Contribute to Restr Routine Maintenance	(7,422,000)	7,422,000	0	(6,572,000)	6,572,000	0	0
Net Increase (Decrease) in Fund Balance	11,480,398	(118,453)	11,361,945	4,645,852	(159,519)	4,486,333	(6,875,612)
BEGINNING BALANCE	26,823,709	1,588,244	28,411,953	31,127,954	2,999,970	34,127,924	5,715,971
Prior Year Store Adjustment							
ENDING BALANCE BEFORE RESERVE	38,304,107	1,469,791	39,773,898	35,773,806	2,840,451	38,614,257	(1,159,641)
Revolving Cash	2,500		2,500	2,500		2,500	0
Stores	159,435		159,435	162,057		162,057	2,622
Fund 17, General Reserve	7,597,743		7,597,743	7,796,299		7,796,299	198,556
ENDING FUND BALANCE	46,063,785	1,469,791	47,533,576	43,734,662	2,840,451	46,575,113	(958,463)
	18.88%			16.78%			

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

Ending Fund Balance Projection

Categories	2015/16 Adopted Budget			2015/16 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500
District Warehouse Stores	159,435		159,435	162,057		162,057
Site Projected Carryover	500,000		500,000	500,000		500,000
EIA & Supplemental	614,433		614,433	1,439,437		1,439,437
For Balancing Multi-year Projection	37,189,675		37,189,675	33,834,369		33,834,369
Fund 17, General Reserve	7,597,743		7,597,743	7,796,299		7,796,299
Restricted Categorical Programs:						
Medi-Cal Reimbursement		572,745	572,745		686,492	686,492
Prop 39 Clean Energy		617,888	617,888		1,958,554	1,958,554
Restricted Lottery		0	0		62,393	62,393
Restricted Routine Maintenance		279,157	279,157		133,013	133,013
ENDING FUND BALANCE	46,063,786	1,469,790	47,533,576	43,734,662	2,840,452	46,575,114
	18.88%			16.78%		

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

Categories	2015/16 Adopted Budget			2015/16 First Interim			Variance Bud to Est Act
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	0	0	0	0	0	0	0
Federal	7,626,382	4,211,132	11,837,514	8,215,439	4,392,546	12,607,985	770,471
Other State	2,801,016	1,285,166	4,086,182	7,840,486	1,264,076	9,104,562	5,018,380
Local	3,249,396	(449,087)	2,800,309	3,384,722	(1,398,486)	1,986,236	(814,073)
Total Revenues	13,676,794	5,047,211	18,724,005	19,440,647	4,258,136	23,698,783	4,974,778
Expenditures							
Certificated Salaries	4,367,453	13,405,883	17,773,336	5,382,201	13,789,885	19,172,086	1,398,750
Classified Salaries	3,909,500	5,328,125	9,237,625	4,275,483	5,755,324	10,030,807	793,182
Employee Benefits	3,780,282	9,559,071	13,339,353	3,813,580	9,511,007	13,324,587	(14,766)
Books & Supplies	3,929,236	145,500	4,074,736	4,135,778	94,546	4,230,324	155,588
Operation & Contracted Services	3,308,624	4,108,396	7,417,020	6,309,611	4,132,290	10,441,901	3,024,881
Capital Outlay	1,020,822	0	1,020,822	1,063,721	0	1,063,721	42,899
Other Outgo	0	114,802	114,802	25,000	92,172	117,172	2,370
Direct Support/Indirect Costs	901,330	1,932,655	2,833,985	1,166,792	1,898,756	3,065,548	231,563
Total Expenditures	21,217,247	34,594,433	55,811,680	26,172,166	35,273,980	61,446,146	5,634,466
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(7,540,453)	(29,547,222)	(37,087,675)	(6,731,519)	(31,015,844)	(37,747,363)	(659,688)
Other Sources / Uses							
Transfer in / out	7,422,000	29,547,222	36,969,222	6,572,000	31,015,844	37,587,844	618,622
Contribution to Other Restr Resources	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(118,453)	0	(118,453)	(159,519)	0	(159,519)	(41,066)
BEGINNING BALANCE	1,588,244	0	1,588,244	2,999,970	0	2,999,970	1,411,726
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	1,469,791	0	1,469,791	2,840,451	0	2,840,451	1,370,660

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

Categories	2015/16 Adopted Budget			2015/16 First Interim			Variance AB vs 1st Interim
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	
Revenues							
LCFF	2,681,032	12,126,162	14,807,194	2,681,032	11,993,112	14,674,144	(133,050)
Federal			0			0	0
Other State			0			0	0
Local			0			0	0
Total Revenues	2,681,032	12,126,162	14,807,194	2,681,032	11,993,112	14,674,144	(133,050)
Expenditures							
Certificated Salaries	1,624,537	7,406,955	9,031,492	1,662,121	7,527,917	9,190,038	158,546
Classified Salaries	189,038	800,000	989,038	267,845	727,618	995,463	6,425
Employee Benefits	644,202	3,766,681	4,410,883	618,798	3,149,265	3,768,063	(642,820)
Books & Supplies	147,619	55,000	202,619	171,117	2,000	173,117	(29,502)
Operation & Contracted Services	215,634	255,000	470,634	469,040	910,894	1,379,934	909,300
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	2,821,030	12,283,636	15,104,666	3,188,921	12,317,694	15,506,615	401,949
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(139,998)	(157,474)	(297,472)	(507,889)	(324,582)	(832,471)	(534,999)
Other Sources / Uses							
Net Increase (Decrease) in Fund Balance	(139,998)	(157,474)	(297,472)	(507,889)	(324,582)	(832,471)	(534,999)
BEGINNING BALANCE	901,016	1,055,370	1,956,386	711,531	1,560,377	2,271,908	315,522
ENDING BALANCE BEFORE RESERVE	761,018	897,896	1,658,914	203,642	1,235,795	1,439,437	(219,477)
ENDING FUND BALANCE	761,018	897,896	1,658,914	203,642	1,235,795	1,439,437	(219,477)

SECTION 2

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

East Side Union High School District

Enrollment/ADA Projections Through 2017/18

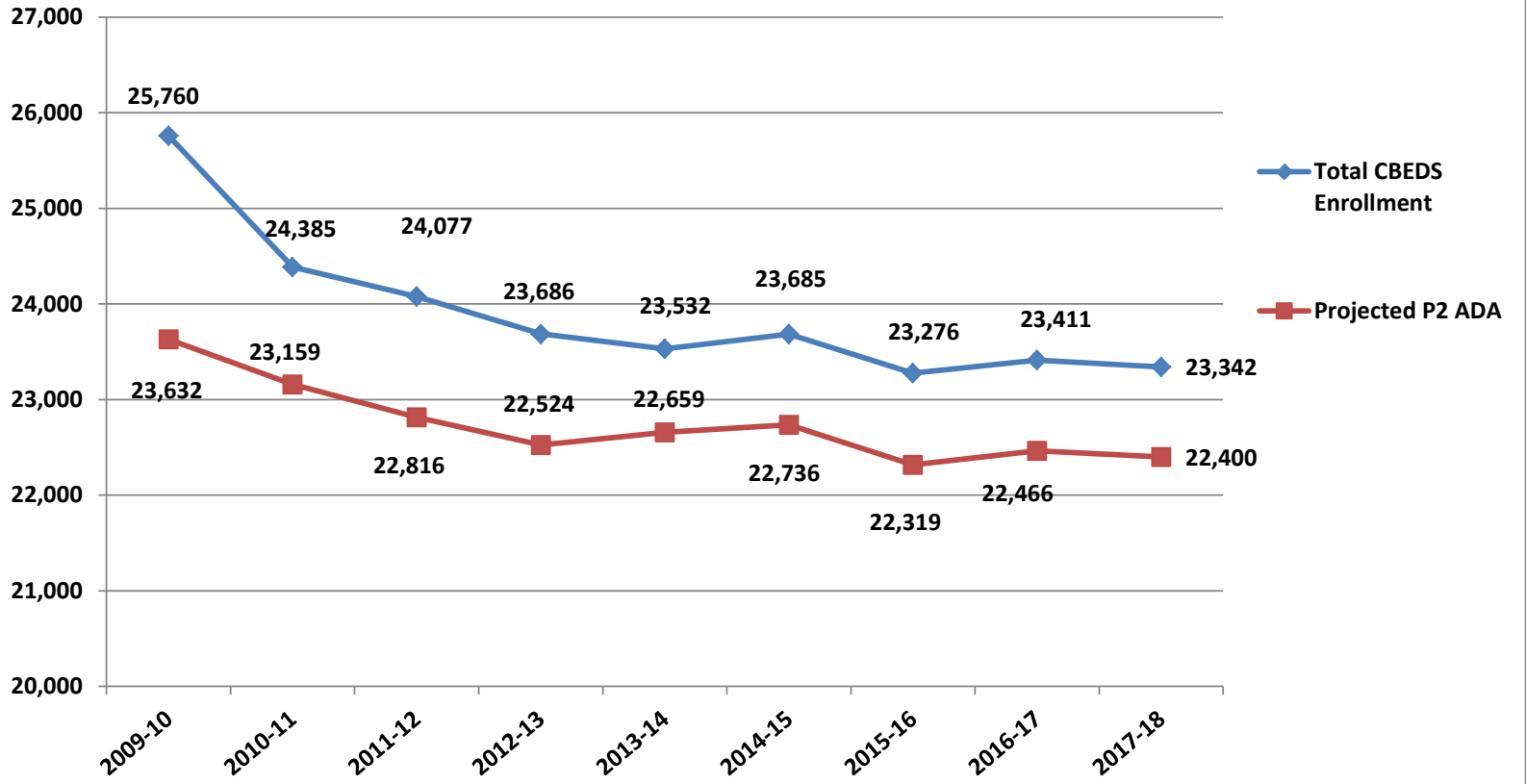
Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Grade	CBEDS Enrollment								
Level	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	6,180	5,930	5,962	5674	5767	5988	5562	5658	5631
10	6,404	6,056	5,933	5961	5683	5760	5953	5701	5733
11	6,575	6,129	6,019	5856	5999	5713	5703	6100	5742
12	6,457	6,101	5,992	6009	5874	5993	5814	5708	5992
Independent Study									
Post Seniors	93	122	122	124	156	174	168	168	168
NPS	51	47	49	62	53	57	76	76	76
Total CBEDS Enrollment	25,760	24,385	24,077	23,686	23,532	23,685	23,276	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	22,319	22,466	22,400
Enrollment to ADA %	91.74%	94.97%	94.76%	95.09%	95.18%	95.01%	94.81%	94.89%	94.89%

* 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 **94.60%** 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 First Interim

Budget Assumption

	Statewide	2015 / 16	2016 / 17	2017 / 18
Description	Assumptions	First Interim	Projection	Projection
Based on SSC Dartboard				
Statutory COLA		1.02%	1.60%	2.48%
LCFF Target Base		8,578	8,715	8,931
LCFF CTE		223	227	232
LCFF Unduplicated Count Percentage		53.30%	52.49%	52.61%
LCFF Approved Funding Rate (GAP)		51.52%	35.55%	35.11%
LCFF Entitlement (net of prior year adjustment)		212,987,736	218,236,493	224,749,042
California CPI		2.30%	2.70%	2.80%
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		
California Career Pathway		2,996,040	2,825,477	
One Time Discretionary Revenue		12,049,492		
CSI Energy Renewal Incentive Revenue		1,334,275		
Enrollment (CBEDS) Projected		23,276	23,411	23,342
with NPS and Post Seniors				
Proj Funded Average Daily Attendance (ADA)		22,726	22,466	22,457
with East Side Special Ed ADA in County Program		250	250	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)		1.37%		
Increase/(Decrease) Teacher FTEs due to Enrollment Changes		(15.6 FTEs)	4.50 FTEs	(2.40 FTEs)
New Positions Added for LCAP & Others				
Teachers for Class Size Adjustment		47.6 FTEs	22.8 FTEs	
Other Certificated Adjustment		25.20 FTEs	(3.0 FTEs)	(2.0 FTEs)
Classified		13.625 FTEs	5.0 FTE	5.0 FTE
Administrators		1.00 FTE	1.0 FTE	1.0 FTE
Classified Manager		3.00 FTEs	1.0 FTE	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%	1.8815%	1.8815%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		3.00%	5.00%	5.00%
Health Benefits paid by Self Insurance, F68				(5,100,000)
Operations:				
Utilities / Communication rates increase			10%	10%
Properties/Liabilities Insurance rate increase			10%	10%
Board Election Cost			290,000	290,000
OPEB Debt Payment		2,062,303	2,103,993	2,142,316
Fund Transfer in/(out):				
Transfer from OPEB (F20 / F71)				
Transfer from General Reserve (F17)		(180,000)	(350,000)	0
Transfer to Restr. Routine Maint.		(6,572,000)	(6,850,000)	(7,150,000)
Transfer to Adult Ed (F11) for Concurrently Enroll		(40,000)	(40,000)	(40,000)
Transfer to Child Development Fd (F12)		(200,000)	(200,000)	(200,000)
Transfer to Child Nutrition Svc. (F61)		(618,484)	(618,484)	(618,484)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)	(100,000)

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

Categories	2015/16 First Interim			2016/17 Projection			2017/18 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	212,987,736	0	212,987,736	218,236,493	0	\$ 218,236,493	224,749,042	0	\$ 224,749,042
Federal	180,328	12,607,985	12,788,313	180,328	11,929,578	\$ 12,109,906	180,328	12,229,578	\$ 12,409,906
Other State	16,619,604	9,104,562	25,724,166	4,512,216	7,086,940	\$ 11,599,156	4,499,036	3,270,678	\$ 7,769,714
Local	5,098,916	1,986,236	7,085,152	3,796,141	2,284,696	\$ 6,080,837	3,796,141	2,334,696	\$ 6,130,837
Total Revenues	234,886,583	23,698,783	258,585,366	\$ 226,725,178	\$ 21,301,214	\$ 248,026,391	\$ 233,224,547	\$ 17,834,952	\$ 251,059,498
Expenditures									
Certificated Salaries	101,047,088	19,172,086	120,219,174	106,384,767	19,667,131	\$ 126,051,898	107,644,539	19,462,138	\$ 127,106,677
Classified Salaries	21,449,133	10,030,807	31,479,940	22,690,757	10,453,798	\$ 33,144,554	23,144,572	10,472,774	\$ 33,617,345
Employee Benefits	49,234,501	13,324,587	62,559,088	54,820,363	14,302,549	\$ 69,122,912	54,355,598	15,406,618	\$ 69,762,216
Books & Supplies	2,656,874	4,230,324	6,887,198	2,669,874	4,252,509	\$ 6,922,383	2,669,874	4,102,509	\$ 6,772,383
Operation & Contracted Services	15,013,288	10,441,901	25,455,189	16,263,527	8,789,395	\$ 25,052,921	17,086,671	8,001,907	\$ 25,088,578
Capital Outlay	50,000	1,063,721	1,113,721	50,000	1,063,721	\$ 1,113,721	50,000	122,899	\$ 172,899
Other Outgo & ROC/P Transfer	3,796,129	117,172	3,913,301	3,796,129	119,802	\$ 3,915,931	3,796,129	119,802	\$ 3,915,931
Direct Support/Indirect Costs	(3,794,913)	3,065,548	(729,365)	(3,345,987)	2,883,666	\$ (462,321)	(3,345,987)	2,899,678	\$ (446,309)
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	191,514,403	61,446,146	252,960,549	\$ 205,433,422	\$ 61,532,571	\$ 266,965,994	\$ 207,543,712	\$ 60,588,324	\$ 268,132,036
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	43,372,180	(37,747,363)	5,624,817	\$ 21,291,755	\$ (40,231,357)	\$ (18,939,602)	\$ 25,680,835	\$ (42,753,373)	\$ (17,072,538)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	618,484	0	618,484	618,484	\$ -	\$ 618,484	618,484	\$ -	\$ 618,484
Transfer to Child Development-Educare	200,000		200,000	200,000		\$ 200,000	200,000		\$ 200,000
Transfer to Adult Ed for Concurrent HS Student:	40,000		40,000	40,000		\$ 40,000	40,000		\$ 40,000
Transfer to Gen Reserve Fund	180,000		180,000	350,000		350,000	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	(31,015,844)	31,015,844	0	(32,344,511)	32,344,511	\$ -	(33,824,182)	33,824,182	\$ -
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	4,645,852	(159,519)	4,486,333	(19,211,240)	(1,036,846)	(20,248,086)	(16,251,831)	(1,779,191)	(18,031,022)
BEGINNING BALANCE	31,127,954	2,999,970	34,127,924	\$ 35,773,806	\$ 2,840,451	\$ 38,614,257	\$ 16,562,566	\$ 1,803,605	\$ 18,366,171
Prior Year Store Adjustment									
ENDING BALANCE BEFORE RESERVE	35,773,806	2,840,451	38,614,257	16,562,566	1,803,605	18,366,171	310,735	24,414	335,149
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	7,796,299		7,796,299	\$ 8,224,262		\$ 8,224,262	\$ 8,306,505		\$ 8,306,505
ENDING FUND BALANCE	43,734,662	2,840,451	46,575,113	\$ 24,951,386	\$ 1,803,605	\$ 26,754,990	\$ 8,781,797	\$ 24,414	\$ 8,806,211
	16.78%			9.05%			3.14%		

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

Ending Fund Balance Projection

Categories	2015/16 First 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	0		\$ -
EIA & Supplemental	1,439,437		1,439,437	\$ 59,535		\$ 59,535	\$ 242,755		\$ 242,755
For Balancing Multi-year Projection	33,834,369		33,834,369	\$ 16,003,031		\$ 16,003,031	\$ 67,980		\$ 67,980
Fund 17, General Reserve	7,796,299		7,796,299	\$ 8,224,262		\$ 8,224,262	\$ 8,306,505		\$ 8,306,505
Restricted Categorical Programs:									
Medi-Cal Reimbursement		686,492	686,492		\$ 570,000	\$ 570,000		\$ -	\$ -
Prop 39 Clean Energy		1,958,554	1,958,554		\$ 1,000,605	\$ 1,000,605		\$ -	\$ -
Restricted Lottery		62,393	62,393		\$ -	\$ -		\$ -	\$ -
Restricted Routine Maintenance		133,013	133,013		\$ 233,000	\$ 233,000		\$ 24,414	\$ 24,414
ENDING FUND BALANCE	43,734,662	2,840,452	46,575,114	24,951,386	1,803,605	\$ 26,754,991	8,781,797	24,414	\$ 8,806,211
	16.78%			9.05%			3.14%		

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

Categories	2015/16 First Interim			2016/17 Projection			2017/18 Projection		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
Revenues									
LCFF	2,681,032	11,993,112	14,674,144	2,681,032	13,620,305	16,301,337	2,681,032	15,501,845	18,182,877
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	2,681,032	11,993,112	14,674,144	2,681,032	13,620,305	16,301,337	2,681,032	15,501,845	18,182,877
Expenditures									
Certificated Salaries	1,662,121	7,527,917	9,190,038	1,360,962	9,324,085	10,685,047	1,201,376	9,463,946	10,665,322
Classified Salaries	267,845	727,618	995,463	279,349	758,869	1,038,218	284,936	774,047	1,058,982
Employee Benefits	618,798	3,149,265	3,768,063	544,821	3,862,996	4,407,817	525,530	4,199,665	4,725,195
Books & Supplies	171,117	2,000	173,117	171,117	5,000	176,117	171,117	5,000	176,117
Operation & Contracted Services	469,040	910,894	1,379,934	469,040	905,000	1,374,040	469,040	905,000	1,374,040
Capital Outlay	0	0	-	-	-	-	-	-	-
Other Outgo & ROC/P Transfer	0	0	-	-	-	-	-	-	-
Direct Support/Indirect Costs	0	0	-	-	-	-	-	-	-
Debt Services	0	0	-	-	-	-	-	-	-
Total Expenditures	3,188,921	12,317,694	15,506,615	2,825,289	14,855,950	17,681,239	2,651,999	15,347,658	17,999,657
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(507,889)	(324,582)	(832,471)	(144,257)	(1,235,645)	(1,379,902)	29,033	154,187	183,220
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	(507,889)	(324,582)	(832,471)	(144,257)	(1,235,645)	(1,379,902)	29,033	154,187	183,220
BEGINNING BALANCE	711,531	1,560,377	2,271,908	203,642	1,235,795	1,439,437	59,385	150	59,535
ENDING BALANCE BEFORE RESERVE	203,642	1,235,795	1,439,437	59,385	150	59,535	88,418	154,337	242,755
ENDING FUND BALANCE	203,642	1,235,795	1,439,437	59,385	150	59,535	88,418	154,337	242,755

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

Categories	2015/16 First 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	8,215,439	4,392,546	12,607,985	7,723,421	4,206,157	11,929,578	8,023,421	4,206,157	12,229,578
Other State	7,840,486	1,264,076	9,104,562	5,822,864	1,264,076	7,086,940	2,006,602	1,264,076	3,270,678
Local	3,384,722	(1,398,486)	1,986,236	3,682,982	(1,398,286)	2,284,696	3,732,982	(1,398,286)	2,334,696
Total Revenues	19,440,647	4,258,136	23,698,783	17,229,267	4,071,947	21,301,214	13,763,005	4,071,947	17,834,952
Expenditures									
Certificated Salaries	5,382,201	13,789,885	19,172,086	5,576,510	14,090,621	19,667,131	5,160,157	14,301,981	19,462,138
Classified Salaries	4,275,483	5,755,324	10,030,807	4,451,691	6,002,106	10,453,798	4,350,725	6,122,049	10,472,774
Employee Benefits	3,813,580	9,511,007	13,324,587	4,121,552	10,180,998	14,302,549	4,352,909	11,053,709	15,406,618
Books & Supplies	4,135,778	94,546	4,230,324	4,159,509	93,000	4,252,509	4,009,509	93,000	4,102,509
Operation & Contracted Services	6,309,611	4,132,290	10,441,901	4,671,031	4,118,364	8,789,395	3,681,031	4,320,876	8,001,907
Capital Outlay	1,063,721	0	1,063,721	1,063,721	0	1,063,721	122,899	0	122,899
Other Outgo	25,000	92,172	117,172	25,000	94,802	119,802	25,000	94,802	119,802
Direct Support/Indirect Costs	1,166,792	1,898,756	3,065,548	1,047,099	1,836,567	2,883,666	989,965	1,909,713	2,899,678
Total Expenditures	26,172,166	35,273,980	61,446,146	25,116,113	36,416,458	61,532,571	22,692,196	37,896,129	60,588,324
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(6,731,519)	(31,015,844)	(37,747,363)	(7,886,846)	(32,344,511)	(40,231,357)	(8,929,191)	(33,824,182)	(42,753,373)
Other Sources / Uses									
Transfer in / out	6,572,000	31,015,844	37,587,844	6,850,000	32,344,511	39,194,511	7,150,000	33,824,182	40,974,182
Contribution to Other Restr Resources	0		0	0		0	0		0
Net Increase (Decrease) in Fund Balance	(159,519)	0	(159,519)	(1,036,846)	(0)	(1,036,846)	(1,779,191)	0	(1,779,191)
BEGINNING BALANCE	2,999,970	0	2,999,970	2,840,451	0	2,840,451	1,803,605	0	1,803,605
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,840,451	0	2,840,451	1,803,605	(0)	1,803,605	24,414	0	24,414

SECTION 4

Other Funds

East Side Union High School District

2015/16 First 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 \$5.7 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 \$200k from General Fund to the Program.

Deferred Maintenance Fund – 14

Fund 14 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 \$9.4 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 \$7.8 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 \$13.7 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 \$5.4 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 \$11.4 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 July 2015.

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 \$7.9 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 \$9.4 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 November 5, 2015. The fund is projected to need a contribution of \$618k 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 \$499k 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 \$21.5 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 \$577k for the fiscal year ending June 30, 2016.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Federal	783,599	763,599	(20,000)
Other State	6,627,072	6,593,407	(33,665)
Local	215,000	95,107	(119,893)
Total Revenues	7,625,671	7,452,113	(173,558)
Expenditures			
Certificated Salaries	3,909,364	3,452,340	(457,024)
Classified Salaries	1,095,262	1,143,312	48,050
Employee Benefits	1,416,140	1,591,432	175,292
Books & Supplies	408,456	324,875	(83,581)
Operation & Contracted Services	448,844	313,804	(135,040)
Capital Outlay	0	256,000	256,000
Other Outgo	0	0	0
Direct Support/Indirect Costs	342,605	370,291	27,686
Total Expenditures	7,620,671	7,452,054	(168,617)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	5,000	59	(4,941)
Other Financing Sources/Uses			
Transfer In	0	40,000	40,000
BEGINNING BALANCE	209,861	209,782	(79)
Net Increase (Decrease) in Fund Balance	5,000	40,059	35,059
ENDING BALANCE	214,861	249,841	34,980

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

Categories	2014/15 Adopted Budget	2015/16 1st Interim	Variance
Revenues			
Federal	638,883	682,247	43,364
Other State	798,947	916,802	117,855
Local	42,000	539,055	497,055
Total Revenues	1,479,830	2,138,104	658,274
Expenditures			
Certificated Salaries	428,397	635,238	206,841
Classified Salaries	459,226	767,453	308,227
Employee Benefits	554,727	826,034	271,307
Books & Supplies	15,000	44,016	29,016
Contracted Services	22,480	65,363	42,883
Total Expenditures	1,479,830	2,338,104	858,274
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	(200,000)	(200,000)
Other Financing Sources/Uses			
Contribution from General Fund	0	200,000	200,000
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 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	200	385	185
Total Revenues	200	385	185
Expenditures			
Books & Supplies	15,000	15,000	0
Contracted Services	32,068	32,068	0
Capital Outlay	0	0	0
Total Expenditures	47,068	47,068	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(46,868)	(46,683)	185
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	46,868	77,050	30,182
Net Increase (Decrease) in Fund Balance	(46,868)	(46,683)	185
ENDING BALANCE	0	30,367	30,367

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	37,800	52,943	15,143
Total Revenues	37,800	52,943	15,143
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	37,800	52,943	15,143
Other Financing Sources/Uses			
Transfer In		180,000	
BEGINNING BALANCE	7,559,943	7,563,356	3,413
Net Increase (Decrease) in Fund Balance	37,800	232,943	15,143
ENDING BALANCE	7,597,743	7,796,299	18,556

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

Fund - 21

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	70,147	153,773	83,626
Total Revenues	70,147	153,773	83,626
Expenditures			
Classified Salaries	139,309	164,545	25,236
Employee Benefits	64,324	80,134	15,810
Books & Supplies	246,000	222,000	(24,000)
Contracted Services	502,773	493,605	(9,168)
Capital Outlay	11,962,020	11,372,104	(589,916)
Total Expenditures	12,914,426	12,332,389	(582,037)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,844,279)	(12,178,616)	665,663
Other Financing Sources/Uses			
Transfer In			0
BEGINNING BALANCE	24,383,899	25,911,667	1,527,768
Audit Adjustment for 2013/14			
Net Increase (Decrease) in Fund Balance	(12,844,279)	(12,178,616)	665,663
ENDING BALANCE	11,539,620	13,733,051	2,193,431

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 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Other Local Revenues	188,287	195,287	7,000
Total Revenues	188,287	195,287	7,000
Expenditures			
Classified Salaries	1,213,760	1,214,085	325
Employee Benefits	566,270	564,090	(2,180)
Books & Supplies	2,600,000	1,950,000	(650,000)
Contracted Services	786,395	786,395	0
Capital Outlay	26,419,159	23,000,000	(3,419,159)
Total Expenditures	31,585,584	27,514,570	(4,071,014)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(31,397,297)	(27,319,283)	4,078,014
Other Financing Sources/Uses			
Other Sources			0
BEGINNING BALANCE	41,956,029	38,690,394	(3,265,635)
Net Increase (Decrease) in Fund Balance	(31,397,297)	(27,319,283)	4,078,014
ENDING BALANCE	10,558,732	11,371,111	812,380

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	134,000	585,000	451,000
Total Revenues	134,000	585,000	451,000
Expenditures			
Classified Salaries	175,761	184,373	8,612
Employee Benefits	83,934	85,983	2,049
Books & Supplies	1,387,000	1,476,000	89,000
Contracted Services	1,688,952	1,688,952	0
Capital Outlay	6,100,000	13,500,000	7,400,000
Total Expenditures	9,435,647	16,935,308	7,499,661
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(9,301,647)	(16,350,308)	(7,048,661)
Other Financing Sources/Uses			
Other Sources	100,000,000	99,000,000	(1,000,000)
BEGINNING BALANCE	9,549,994	10,223,956	673,962
Audit Adjustment for 2013/14			0
Net Increase (Decrease) in Fund Balance	90,698,353	82,649,692	(8,048,661)
ENDING BALANCE	100,248,347	92,873,648	(7,374,699)

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Other State	0	0	0
Local	2,128,000	2,153,450	25,450
Total Revenues	2,128,000	2,153,450	25,450
Expenditures			
Books & Supplies	1,000	1,000	0
Operation and Contracted Services	165,200	125,850	(39,350)
Capital Outlay	4,075,000	2,700,000	(1,375,000)
Total Expenditures	4,241,200	2,826,850	(1,414,350)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,113,200)	(673,400)	1,439,800
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	8,419,402	8,548,995	129,593
Net Increase (Decrease) in Fund Balance	(2,113,200)	(673,400)	1,439,800
ENDING BALANCE	6,306,202	7,875,595	1,569,393

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
State	0	3,569,742	3,569,742
Local	40,524	78,200	37,676
Total Revenues	40,524	3,647,942	3,607,418
Expenditures			
Classified Salaries	0	12,000	12,000
Employee Benefits	0	1,168	1,168
Books and Supplies	438,846	450,000	11,154
Contracted Services & Operating Exp	500,000	360,050	(139,950)
Capital Outlay	2,186,154	4,870,000	2,683,846
Other Outgo	0	0	0
Total Expenditures	3,125,000	5,693,218	2,568,218
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,084,476)	(2,045,276)	1,039,200
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	11,408,513	11,422,134	13,621
Net Increase (Decrease) in Fund Balance	(3,084,476)	(2,045,276)	1,039,200
ENDING BALANCE	8,324,037	9,376,858	1,052,821

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	7	10	3
Total Revenues	7	10	3
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	7	10	3
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,565	1,565	0
Net Increase (Decrease) in Fund Balance	7	10	3
ENDING BALANCE	1,572	1,575	3

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Federal	4,679,435	4,893,457	214,022
Other State	358,358	381,330	22,972
Local	1,650,260	1,492,670	(157,590)
Total Revenues	6,688,053	6,767,457	79,404
Expenditures			
Classified Salaries	2,827,978	2,853,181	25,203
Employee Benefits	1,746,552	1,730,204	(16,348)
Books & Supplies	2,224,835	2,375,113	150,278
Contracted Services	45,862	68,370	22,508
Capital Outlay	0	0	0
Direct Support/Indirect Costs	349,791	359,073	9,282
Total Expenditures	7,195,018	7,385,941	190,923
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(506,965)	(618,484)	(111,519)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	506,965	618,484	111,519
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 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	464,096	464,096	0
Total Revenues	464,096	464,096	0
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	57,000	57,000	0
Contracted Services / Operations	510,000	661,224	151,224
Total Expenditures	567,000	718,224	151,224
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(102,904)	(254,128)	(151,224)
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	653,145	512,834	(140,311)
Net Increase (Decrease) in Fund Balance	(2,904)	(154,128)	(151,224)
ENDING BALANCE	650,241	358,706	(291,535)

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	3,080,215	3,196,366	116,151
Total Revenues	3,080,215	3,196,366	116,151
Expenditures			
Books & Supplies	0	0	0
Contracted Services	3,146,832	3,173,184	26,352
Total Expenditures	3,146,832	3,173,184	26,352
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(66,617)	23,182	89,799
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	6,204,306	7,718,696	1,514,390
Net Increase (Decrease) in Fund Balance	(66,617)	23,182	89,799
ENDING BALANCE	6,137,689	7,741,878	1,604,189

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

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	1,480,000	(3,727,048)	(5,207,048)
Total Revenues	1,480,000	(3,727,048)	(5,207,048)
Expenditures			
Operation & Contracted Services	4,042,200	4,554,597	512,397
Total Expenditures	4,042,200	4,554,597	512,397
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,562,200)	(8,281,645)	(5,719,445)
Other Financing Sources/Uses			
Transfer (out)	0	0	0
BEGINNING BALANCE	29,787,742	28,910,644	(877,098)
Net Increase (Decrease) in Fund Balance	(2,562,200)	(8,281,645)	(5,719,445)
ENDING BALANCE	27,225,542	20,628,999	(6,596,543)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2015/16 Adopted Budget	2015/16 First Interim	Variance
Revenues			
Local	12,500	(70,534)	(83,034)
Total Revenues	12,500	(70,534)	(83,034)
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	(32,500)	(115,534)	(83,034)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	692,252	693,220	968
Net Increase (Decrease) in Fund Balance	(32,500)	(115,534)	(83,034)
ENDING BALANCE	659,752	577,686	(82,066)

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2015 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: 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 budget adoption.	X	

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	213,495,630.00	213,495,630.00	41,721,701.34	212,987,736.00	(507,894.00)	-0.2%
2) Federal Revenue		8100-8299	180,328.00	180,328.00	0.00	180,328.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,873,388.00	18,147,377.00	89,930.66	16,619,604.00	(1,527,773.00)	-8.4%
4) Other Local Revenue		8600-8799	4,155,199.00	4,105,342.28	1,390,085.18	5,098,916.00	993,573.72	24.2%
5) TOTAL, REVENUES			235,704,545.00	235,928,677.28	43,201,717.18	234,886,584.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	99,370,018.00	99,276,334.30	28,730,586.27	101,047,088.00	(1,770,753.70)	-1.8%
2) Classified Salaries		2000-2999	20,854,690.00	20,849,279.20	5,993,872.23	21,449,133.00	(599,853.80)	-2.9%
3) Employee Benefits		3000-3999	47,525,440.00	47,493,432.69	16,023,752.16	49,234,501.00	(1,741,068.31)	-3.7%
4) Books and Supplies		4000-4999	2,335,608.00	3,701,513.08	828,412.15	2,656,874.00	1,044,639.08	28.2%
5) Services and Other Operating Expenditures		5000-5999	14,027,153.00	14,375,844.60	4,503,584.16	15,013,288.00	(637,443.40)	-4.4%
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	1,152,764.40	5,858,432.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,526,381.00)	(4,177,214.00)	(859,957.03)	(3,794,913.00)	(382,301.00)	9.2%
9) TOTAL, EXPENDITURES			186,494,960.00	187,427,621.87	56,373,014.34	191,514,403.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			49,209,585.00	48,501,055.41	(13,171,297.16)	43,372,181.00		
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	759,965.00	0.00	1,138,484.00	(378,519.00)	-49.8%
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)	(36,969,222.00)	0.00	(37,587,844.00)	(618,622.00)	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,729,187.00)	(37,729,187.00)	0.00	(38,726,328.00)		

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	10,771,868.41	(13,171,297.16)	4,645,853.00		
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	42,064,381.91		35,938,366.50		
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								
		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	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	41,899,824.91		35,773,809.50		

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	104,919,215.00	28,492,066.00	95,649,872.00	(9,269,343.00)	-8.8%
Education Protection Account State Aid - Current Year		8012	31,805,854.00	31,805,854.00	8,672,778.00	34,703,403.00	2,897,549.00	9.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	579,009.00	579,009.00	0.00	555,248.00	(23,761.00)	-4.1%
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	80,280,958.00	0.00	84,419,467.00	4,138,509.00	5.2%
Unsecured Roll Taxes		8042	7,259,642.00	7,259,642.00	6,741,553.11	7,633,205.00	373,563.00	5.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,698,657.00	6,698,657.00	1,287,106.23	4,060,000.00	(2,638,657.00)	-39.4%
Education Revenue Augmentation Fund (ERAF)		8045	(5,393,567.00)	(5,393,567.00)	0.00	0.00	5,393,567.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,406.00	419,406.00	0.00	855,010.00	435,604.00	103.9%
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	226,569,174.00	45,193,503.34	227,876,205.00	1,307,031.00	0.6%
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)	(13,073,544.00)	(3,471,802.00)	(14,888,469.00)	(1,814,925.00)	13.9%
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	213,495,630.00	41,721,701.34	212,987,736.00	(507,894.00)	-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						

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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	0.00	180,328.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			180,328.00	180,328.00	0.00	180,328.00	0.00	0.0%
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	1,266,888.00	0.00	1,258,197.00	(8,691.00)	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	2,922,545.00	3,196,534.00	0.00	3,192,148.00	(4,386.00)	-0.1%
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	13,683,955.00	89,930.66	12,169,259.00	(1,514,696.00)	-11.1%
TOTAL, OTHER STATE REVENUE			17,873,388.00	18,147,377.00	89,930.66	16,619,604.00	(1,527,773.00)	-8.4%

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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	549,199.00	0.00	1,106,000.00		
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	204,000.00	9,180.20	143,541.00	(60,459.00)	-29.6%
Interest		8660	100,000.00	100,000.00	48,761.16	185,000.00	85,000.00	85.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	561,600.00	561,600.00	110,514.41	566,600.00	5,000.00	0.9%
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	992,172.61	248,416.43	950,000.00	(42,172.61)	-4.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	7,970.67	7,970.67	0.00	(7,970.67)	-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	1,690,400.00	965,242.31	2,147,775.00	457,375.00	27.1%
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	4,105,342.28	1,390,085.18	5,098,916.00	993,573.72	24.2%
TOTAL, REVENUES			235,704,545.00	235,928,677.28	43,201,717.18	234,886,584.00	(1,042,093.28)	-0.4%

Description	Resource Codes	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	79,145,333.00	22,828,008.28	80,670,954.00	(1,525,621.00)	-1.9%
Certificated Pupil Support Salaries		1200	6,880,810.00	6,838,775.00	1,898,320.06	6,787,979.00	50,796.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,603,329.00	6,593,829.00	2,051,290.05	6,518,507.00	75,322.00	1.1%
Other Certificated Salaries		1900	6,745,746.00	6,698,397.30	1,952,967.88	7,069,648.00	(371,250.70)	-5.5%
TOTAL, CERTIFICATED SALARIES			99,370,018.00	99,276,334.30	28,730,586.27	101,047,088.00	(1,770,753.70)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	261,525.00	261,525.00	85,592.30	363,202.00	(101,677.00)	-38.9%
Classified Support Salaries		2200	6,632,710.00	6,580,763.92	1,925,860.06	6,767,157.00	(186,393.08)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,744,016.00	1,764,016.00	607,026.21	1,946,339.00	(182,323.00)	-10.3%
Clerical, Technical and Office Salaries		2400	8,886,487.00	8,920,015.81	2,756,839.95	8,984,089.00	(64,073.19)	-0.7%
Other Classified Salaries		2900	3,329,952.00	3,322,958.47	618,553.71	3,388,346.00	(65,387.53)	-2.0%
TOTAL, CLASSIFIED SALARIES			20,854,690.00	20,849,279.20	5,993,872.23	21,449,133.00	(599,853.80)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,550,952.00	10,550,952.00	3,036,301.51	10,795,862.00	(244,910.00)	-2.3%
PERS		3201-3202	2,272,853.00	2,267,458.00	697,932.69	2,244,969.00	22,489.00	1.0%
OASDI/Medicare/Alternative		3301-3302	3,033,688.00	3,030,887.50	866,813.44	2,999,204.00	31,683.50	1.0%
Health and Welfare Benefits		3401-3402	25,147,968.00	29,322,065.00	9,493,379.28	30,828,458.00	(1,506,393.00)	-5.1%
Unemployment Insurance		3501-3502	59,964.00	60,139.97	17,371.87	60,355.00	(215.03)	-0.4%
Workers' Compensation		3601-3602	2,260,884.00	2,261,930.22	654,224.15	2,305,653.00	(43,722.78)	-1.9%
OPEB, Allocated		3701-3702	419,181.00	0.00	1,257,729.22	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	47,493,432.69	16,023,752.16	49,234,501.00	(1,741,068.31)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	300,000.00	327,157.41	350,000.00	(50,000.00)	-16.7%
Books and Other Reference Materials		4200	48,500.00	78,727.67	14,863.48	69,228.00	9,499.67	12.1%
Materials and Supplies		4300	2,045,770.00	3,156,141.95	466,170.30	2,071,003.00	1,085,138.95	34.4%
Noncapitalized Equipment		4400	141,338.00	166,643.46	20,220.96	166,643.00	0.46	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,335,608.00	3,701,513.08	828,412.15	2,656,874.00	1,044,639.08	28.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,821,391.00	2,821,391.00	698,679.50	1,885,152.00	936,239.00	33.2%
Travel and Conferences		5200	171,280.00	176,780.00	49,761.19	204,674.00	(27,894.00)	-15.8%
Dues and Memberships		5300	311,000.00	317,560.00	138,812.40	208,553.00	109,007.00	34.3%
Insurance		5400-5450	1,394,688.00	1,394,688.00	1,434,308.81	1,434,309.00	(39,621.00)	-2.8%
Operations and Housekeeping Services		5500	4,238,027.00	4,238,027.00	779,368.00	4,238,027.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,426,105.00	1,465,044.05	150,069.53	1,408,703.00	56,341.05	3.8%
Transfers of Direct Costs		5710	(192,888.00)	(188,065.00)	(26,983.06)	(269,027.00)	80,962.00	-43.1%
Transfers of Direct Costs - Interfund		5750	(64,500.00)	(63,900.00)	(4,173.51)	67.00	(63,967.00)	100.1%
Professional/Consulting Services and Operating Expenditures		5800	2,713,649.00	3,005,498.55	1,047,995.41	4,694,362.00	(1,688,863.45)	-56.2%
Communications		5900	1,208,401.00	1,208,821.00	235,745.89	1,208,468.00	353.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,027,153.00	14,375,844.60	4,503,584.16	15,013,288.00	(637,443.40)	-4.4%

Description	Resource Codes	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								
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	0.00	330,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	3,466,129.00	3,466,129.00	346,612.90	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	1,152,764.40	5,858,432.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,833,985.00)	(3,458,369.00)	(672,822.00)	(3,065,549.00)	(392,820.00)	11.4%
Transfers of Indirect Costs - Interfund		7350	(692,396.00)	(718,845.00)	(187,135.03)	(729,364.00)	10,519.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,526,381.00)	(4,177,214.00)	(859,957.03)	(3,794,913.00)	(382,301.00)	9.2%
TOTAL, EXPENDITURES			186,494,960.00	187,427,621.87	56,373,014.34	191,514,403.00	(4,086,781.13)	-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)
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	759,965.00	0.00	1,138,484.00	(378,519.00)	-49.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			759,965.00	759,965.00	0.00	1,138,484.00	(378,519.00)	-49.8%
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)	(36,969,222.00)	0.00	(37,587,844.00)	(618,622.00)	1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,969,222.00)	(36,969,222.00)	0.00	(37,587,844.00)	(618,622.00)	1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,729,187.00)	(37,729,187.00)	0.00	(38,726,328.00)	(997,141.00)	2.6%

Description	Resource Codes	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	13,829,611.48	2,091,741.57	12,607,986.00	(1,221,625.48)	-8.8%
3) Other State Revenue		8300-8599	4,086,182.00	12,272,964.74	4,087,068.20	9,104,562.00	(3,168,402.74)	-25.8%
4) Other Local Revenue		8600-8799	2,800,308.00	3,388,708.42	1,734,565.59	1,986,236.00	(1,402,472.42)	-41.4%
5) TOTAL, REVENUES			18,724,004.00	29,491,284.64	7,913,375.36	23,698,784.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,773,336.00	18,213,835.71	5,358,631.15	19,172,090.00	(958,254.29)	-5.3%
2) Classified Salaries		2000-2999	9,237,624.00	8,992,680.17	2,693,865.93	10,030,808.00	(1,038,127.83)	-11.5%
3) Employee Benefits		3000-3999	13,339,352.00	13,224,176.10	3,952,210.09	13,324,583.00	(100,406.90)	-0.8%
4) Books and Supplies		4000-4999	4,074,736.00	15,401,829.66	1,118,387.30	4,230,326.00	11,171,503.66	72.5%
5) Services and Other Operating Expenditures		5000-5999	7,417,023.00	8,929,495.41	1,068,436.64	10,441,900.00	(1,512,404.59)	-16.9%
6) Capital Outlay		6000-6999	1,020,822.00	1,006,765.29	13,443.28	1,063,721.00	(56,955.71)	-5.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,802.00	233,327.00	25,000.00	117,172.00	116,155.00	49.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,833,985.00	3,458,369.00	672,822.00	3,065,549.00	392,820.00	11.4%
9) TOTAL, EXPENDITURES			55,811,680.00	69,460,478.34	14,902,796.39	61,446,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,087,676.00)	(39,969,193.70)	(6,989,421.03)	(37,747,365.00)		
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	36,969,222.00	0.00	37,587,844.00	618,622.00	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,969,222.00	36,969,222.00	0.00	37,587,844.00		

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)	(6,989,421.03)	(159,521.00)		
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)		2,840,449.70		
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		2,840,450.70		
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			0.00	(1.00)		(1.00)		

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	444,044.74	0.00	439,070.00	(4,974.74)	-1.1%
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	5,526,463.51	1,593,472.51	4,697,494.00	(828,969.51)	-15.0%
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	713,056.68	37,098.68	713,057.00	0.32	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	115,083.34	0.00	115,083.00	(0.34)	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	257,415.00	403,247.54	205,686.54	403,248.00	0.46	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	356,496.00	464,569.09	93,210.89	464,569.00	(0.09)	0.0%
Vocational and Applied Technology Education	3500-3699	8290	490,262.00	616,769.28	0.00	603,632.00	(13,137.28)	-2.1%
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	1,592,900.64	139,968.29	1,218,356.00	(374,544.64)	-23.5%
TOTAL, FEDERAL REVENUE			11,837,514.00	13,829,611.48	2,091,741.57	12,607,986.00	(1,221,625.48)	-8.8%
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	62,225.15	1,000,507.00	64,379.00	6.9%
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	1,000,000.00	0.00	0.0%
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	10,255,688.07	3,953,694.38	7,083,797.00	(3,171,891.07)	-30.9%
TOTAL, OTHER STATE REVENUE			4,086,182.00	12,272,964.74	4,087,068.20	9,104,562.00	(3,168,402.74)	-25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	4,204.00	2,800.00	2,800.00	New
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								
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%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	118,525.00	0.00	25,000.00	(93,525.00)	-78.9%
All Other Local Revenue		8699	3,529,395.00	3,999,270.42	1,944,795.59	3,639,722.00	(359,548.42)	-9.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	(729,087.00)	(729,087.00)	(214,434.00)	(1,681,286.00)	(952,199.00)	130.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,800,308.00	3,388,708.42	1,734,565.59	1,986,236.00	(1,402,472.42)	-41.4%
TOTAL, REVENUES			18,724,004.00	29,491,284.64	7,913,375.36	23,698,784.00	(5,792,500.64)	-19.6%

Description	Resource Codes	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	10,680,167.29	3,193,108.01	11,062,121.00	(381,953.71)	-3.6%
Certificated Pupil Support Salaries		1200	1,610,355.00	1,679,991.98	370,543.15	1,481,429.00	198,562.98	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	664,074.00	793,426.28	214,480.78	777,117.00	16,309.28	2.1%
Other Certificated Salaries		1900	5,234,960.00	5,060,250.16	1,580,499.21	5,851,423.00	(791,172.84)	-15.6%
TOTAL, CERTIFICATED SALARIES			17,773,336.00	18,213,835.71	5,358,631.15	19,172,090.00	(958,254.29)	-5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,317,194.00	4,955,817.39	1,467,168.00	5,727,186.00	(771,368.61)	-15.6%
Classified Support Salaries		2200	2,449,172.00	2,539,173.00	756,906.11	2,464,489.00	74,684.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	173,441.00	176,963.58	58,569.19	314,174.00	(137,210.42)	-77.5%
Clerical, Technical and Office Salaries		2400	744,835.00	757,682.42	213,924.44	883,949.00	(126,266.58)	-16.7%
Other Classified Salaries		2900	552,982.00	563,043.78	197,298.19	641,010.00	(77,966.22)	-13.8%
TOTAL, CLASSIFIED SALARIES			9,237,624.00	8,992,680.17	2,693,865.93	10,030,808.00	(1,038,127.83)	-11.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,771,795.00	1,784,729.20	531,704.63	2,012,957.00	(228,227.80)	-12.8%
PERS		3201-3202	1,090,882.00	1,089,594.08	336,015.32	1,226,312.00	(136,717.92)	-12.5%
OASDI/Medicare/Alternative		3301-3302	1,015,564.00	1,033,025.76	298,838.72	1,077,494.00	(44,468.24)	-4.3%
Health and Welfare Benefits		3401-3402	8,110,509.00	7,939,488.39	2,629,871.32	8,446,974.00	(507,485.61)	-6.4%
Unemployment Insurance		3501-3502	13,498.00	14,789.99	4,049.27	14,480.00	309.99	2.1%
Workers' Compensation		3601-3602	529,442.00	565,752.80	151,730.83	546,366.00	19,386.80	3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	807,662.00	796,795.88	0.00	0.00	796,795.88	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	13,224,176.10	3,952,210.09	13,324,583.00	(100,406.90)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	783,801.00	998,650.55	865,640.27	1,000,589.00	(1,938.45)	-0.2%
Books and Other Reference Materials		4200	111,245.00	176,010.48	11,664.16	195,102.00	(19,091.52)	-10.8%
Materials and Supplies		4300	2,703,136.00	13,787,998.11	200,870.50	2,572,593.00	11,215,405.11	81.3%
Noncapitalized Equipment		4400	476,554.00	439,170.52	40,212.37	462,042.00	(22,871.48)	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,074,736.00	15,401,829.66	1,118,387.30	4,230,326.00	11,171,503.66	72.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,657,593.00	3,399,793.00	263,884.40	3,608,367.00	(208,574.00)	-6.1%
Travel and Conferences		5200	316,538.00	2,010,543.72	93,789.63	2,130,579.00	(120,035.28)	-6.0%
Dues and Memberships		5300	15,700.00	15,700.00	0.00	7,520.00	8,180.00	52.1%
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	899,523.00	31,022.69	670,974.00	228,549.00	25.4%
Transfers of Direct Costs		5710	192,888.00	188,065.00	26,983.06	269,027.00	(80,962.00)	-43.1%
Transfers of Direct Costs - Interfund		5750	10,200.00	10,200.00	302.00	(45,291.00)	55,491.00	544.0%
Professional/Consulting Services and Operating Expenditures		5800	2,366,534.00	2,403,109.69	651,965.03	3,798,832.00	(1,395,722.31)	-58.1%
Communications		5900	2,500.00	2,561.00	489.83	1,892.00	669.00	26.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,417,023.00	8,929,495.41	1,068,436.64	10,441,900.00	(1,512,404.59)	-16.9%

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	940,822.00	940,822.00	0.00	940,822.00	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	80,000.00	65,943.29	13,443.28	122,899.00	(56,955.71)	-86.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,020,822.00	1,006,765.29	13,443.28	1,063,721.00	(56,955.71)	-5.7%
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	0.00	44,802.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	118,525.00	25,000.00	25,000.00	93,525.00	78.9%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	70,000.00	70,000.00	0.00	47,370.00	22,630.00	32.3%
Debt Service		7299	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)			114,802.00	233,327.00	25,000.00	117,172.00	116,155.00	49.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,833,985.00	3,458,369.00	672,822.00	3,065,549.00	392,820.00	11.4%
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	3,458,369.00	672,822.00	3,065,549.00	392,820.00	11.4%
TOTAL, EXPENDITURES			55,811,680.00	69,460,478.34	14,902,796.39	61,446,149.00	8,014,329.34	11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	36,969,222.00	0.00	37,587,844.00	618,622.00	1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,969,222.00	36,969,222.00	0.00	37,587,844.00	618,622.00	1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,969,222.00	36,969,222.00	0.00	37,587,844.00	(618,622.00)	1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	213,495,630.00	213,495,630.00	41,721,701.34	212,987,736.00	(507,894.00)	-0.2%
2) Federal Revenue		8100-8299	12,017,842.00	14,009,939.48	2,091,741.57	12,788,314.00	(1,221,625.48)	-8.7%
3) Other State Revenue		8300-8599	21,959,570.00	30,420,341.74	4,176,998.86	25,724,166.00	(4,696,175.74)	-15.4%
4) Other Local Revenue		8600-8799	6,955,507.00	7,494,050.70	3,124,650.77	7,085,152.00	(408,898.70)	-5.5%
5) TOTAL, REVENUES			254,428,549.00	265,419,961.92	51,115,092.54	258,585,368.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,143,354.00	117,490,170.01	34,089,217.42	120,219,178.00	(2,729,007.99)	-2.3%
2) Classified Salaries		2000-2999	30,092,314.00	29,841,959.37	8,687,738.16	31,479,941.00	(1,637,981.63)	-5.5%
3) Employee Benefits		3000-3999	60,864,792.00	60,717,608.79	19,975,962.25	62,559,084.00	(1,841,475.21)	-3.0%
4) Books and Supplies		4000-4999	6,410,344.00	19,103,342.74	1,946,799.45	6,887,200.00	12,216,142.74	63.9%
5) Services and Other Operating Expenditures		5000-5999	21,444,176.00	23,305,340.01	5,572,020.80	25,455,188.00	(2,149,847.99)	-9.2%
6) Capital Outlay		6000-6999	1,070,822.00	1,056,765.29	13,443.28	1,113,721.00	(56,955.71)	-5.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,973,234.00	6,091,759.00	1,177,764.40	5,975,604.00	116,155.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(692,396.00)	(718,845.00)	(187,135.03)	(729,364.00)	10,519.00	-1.5%
9) TOTAL, EXPENDITURES			242,306,640.00	256,888,100.21	71,275,810.73	252,960,552.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,121,909.00	8,531,861.71	(20,160,718.19)	5,624,816.00		
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	759,965.00	0.00	1,138,484.00	(378,519.00)	-49.8%
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	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(759,965.00)	(759,965.00)	0.00	(1,138,484.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,361,944.00	7,771,896.71	(20,160,718.19)	4,486,332.00		
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	42,064,380.91		38,778,816.20		
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		2,840,450.70		
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	41,899,823.91		35,773,808.50		

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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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	104,919,215.00	104,919,215.00	28,492,066.00	95,649,872.00	(9,269,343.00)	-8.8%
Education Protection Account State Aid - Current Year		8012	31,805,854.00	31,805,854.00	8,672,778.00	34,703,403.00	2,897,549.00	9.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	579,009.00	579,009.00	0.00	555,248.00	(23,761.00)	-4.1%
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	80,280,958.00	0.00	84,419,467.00	4,138,509.00	5.2%
Unsecured Roll Taxes		8042	7,259,642.00	7,259,642.00	6,741,553.11	7,633,205.00	373,563.00	5.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,698,657.00	6,698,657.00	1,287,106.23	4,060,000.00	(2,638,657.00)	-39.4%
Education Revenue Augmentation Fund (ERAF)		8045	(5,393,567.00)	(5,393,567.00)	0.00	0.00	5,393,567.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,406.00	419,406.00	0.00	855,010.00	435,604.00	103.9%
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	226,569,174.00	45,193,503.34	227,876,205.00	1,307,031.00	0.6%
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)	(13,073,544.00)	(3,471,802.00)	(14,888,469.00)	(1,814,925.00)	13.9%
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	213,495,630.00	41,721,701.34	212,987,736.00	(507,894.00)	-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	444,044.74	0.00	439,070.00	(4,974.74)	-1.1%
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	5,526,463.51	1,593,472.51	4,697,494.00	(828,969.51)	-15.0%
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	713,056.68	37,098.68	713,057.00	0.32	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	66,100.00	115,083.34	0.00	115,083.00	(0.34)	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	257,415.00	403,247.54	205,686.54	403,248.00	0.46	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	356,496.00	464,569.09	93,210.89	464,569.00	(0.09)	0.0%
Vocational and Applied Technology Education	3500-3699	8290	490,262.00	616,769.28	0.00	603,632.00	(13,137.28)	-2.1%
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	1,773,228.64	139,968.29	1,398,684.00	(374,544.64)	-21.1%
TOTAL, FEDERAL REVENUE			12,017,842.00	14,009,939.48	2,091,741.57	12,788,314.00	(1,221,625.48)	-8.7%
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	1,266,888.00	0.00	1,258,197.00	(8,691.00)	-0.7%
Lottery - Unrestricted and Instructional Materii		8560	3,698,846.00	4,132,662.00	62,225.15	4,192,655.00	59,993.00	1.5%
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	1,000,000.00	0.00	0.0%
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	23,939,643.07	4,043,625.04	19,253,056.00	(4,686,587.07)	-19.6%
TOTAL, OTHER STATE REVENUE			21,959,570.00	30,420,341.74	4,176,998.86	25,724,166.00	(4,696,175.74)	-15.4%

Description	Resource Codes	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	549,199.00	0.00	1,106,000.00	556,801.00	101.4%
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	204,000.00	9,180.20	143,541.00	(60,459.00)	-29.6%
Interest		8660	100,000.00	100,000.00	52,965.16	187,800.00	87,800.00	87.8%
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								
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	561,600.00	110,514.41	566,600.00	5,000.00	0.9%
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	992,172.61	248,416.43	950,000.00	(42,172.61)	-4.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	7,970.67	7,970.67	0.00	(7,970.67)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	118,525.00	0.00	25,000.00	(93,525.00)	-78.9%
All Other Local Revenue		8699	5,219,795.00	5,689,670.42	2,910,037.90	5,787,497.00	97,826.58	1.7%
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)	(729,087.00)	(214,434.00)	(1,681,286.00)	(952,199.00)	130.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,955,507.00	7,494,050.70	3,124,650.77	7,085,152.00	(408,898.70)	-5.5%
TOTAL, REVENUES			254,428,549.00	265,419,961.92	51,115,092.54	258,585,368.00	(6,834,593.92)	-2.6%

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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	89,825,500.29	26,021,116.29	91,733,075.00	(1,907,574.71)	-2.1%
Certificated Pupil Support Salaries		1200	8,491,165.00	8,518,766.98	2,268,863.21	8,269,408.00	249,358.98	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,267,403.00	7,387,255.28	2,265,770.83	7,295,624.00	91,631.28	1.2%
Other Certificated Salaries		1900	11,980,706.00	11,758,647.46	3,533,467.09	12,921,071.00	(1,162,423.54)	-9.9%
TOTAL, CERTIFICATED SALARIES			117,143,354.00	117,490,170.01	34,089,217.42	120,219,178.00	(2,729,007.99)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,578,719.00	5,217,342.39	1,552,760.30	6,090,388.00	(873,045.61)	-16.7%
Classified Support Salaries		2200	9,081,882.00	9,119,936.92	2,682,766.17	9,231,646.00	(111,709.08)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,917,457.00	1,940,979.58	665,595.40	2,260,513.00	(319,533.42)	-16.5%
Clerical, Technical and Office Salaries		2400	9,631,322.00	9,677,698.23	2,970,764.39	9,868,038.00	(190,339.77)	-2.0%
Other Classified Salaries		2900	3,882,934.00	3,886,002.25	815,851.90	4,029,356.00	(143,353.75)	-3.7%
TOTAL, CLASSIFIED SALARIES			30,092,314.00	29,841,959.37	8,687,738.16	31,479,941.00	(1,637,981.63)	-5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,322,747.00	12,335,681.20	3,568,006.14	12,808,819.00	(473,137.80)	-3.8%
PERS		3201-3202	3,363,735.00	3,357,052.08	1,033,948.01	3,471,281.00	(114,228.92)	-3.4%
OASDI/Medicare/Alternative		3301-3302	4,049,252.00	4,063,913.26	1,165,652.16	4,076,698.00	(12,784.74)	-0.3%
Health and Welfare Benefits		3401-3402	33,258,477.00	37,261,553.39	12,123,250.60	39,275,432.00	(2,013,878.61)	-5.4%
Unemployment Insurance		3501-3502	73,462.00	74,929.96	21,421.14	74,835.00	94.96	0.1%
Workers' Compensation		3601-3602	2,790,326.00	2,827,683.02	805,954.98	2,852,019.00	(24,335.98)	-0.9%
OPEB, Allocated		3701-3702	419,181.00	0.00	1,257,729.22	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,587,612.00	796,795.88	0.00	0.00	796,795.88	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	60,717,608.79	19,975,962.25	62,559,084.00	(1,841,475.21)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	883,801.00	1,298,650.55	1,192,797.68	1,350,589.00	(51,938.45)	-4.0%
Books and Other Reference Materials		4200	159,745.00	254,738.15	26,527.64	264,330.00	(9,591.85)	-3.8%
Materials and Supplies		4300	4,748,906.00	16,944,140.06	667,040.80	4,643,596.00	12,300,544.06	72.6%
Noncapitalized Equipment		4400	617,892.00	605,813.98	60,433.33	628,685.00	(22,871.02)	-3.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,410,344.00	19,103,342.74	1,946,799.45	6,887,200.00	12,216,142.74	63.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,478,984.00	6,221,184.00	962,563.90	5,493,519.00	727,665.00	11.7%
Travel and Conferences		5200	487,818.00	2,187,323.72	143,550.82	2,335,253.00	(147,929.28)	-6.8%
Dues and Memberships		5300	326,700.00	333,260.00	138,812.40	216,073.00	117,187.00	35.2%
Insurance		5400-5450	1,394,688.00	1,394,688.00	1,434,308.81	1,434,309.00	(39,621.00)	-2.8%
Operations and Housekeeping Services		5500	4,238,027.00	4,238,027.00	779,368.00	4,238,027.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,281,175.00	2,364,567.05	181,092.22	2,079,677.00	284,890.05	12.0%
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)	(53,700.00)	(3,871.51)	(45,224.00)	(8,476.00)	15.8%
Professional/Consulting Services and Operating Expenditures		5800	5,080,183.00	5,408,608.24	1,699,960.44	8,493,194.00	(3,084,585.76)	-57.0%
Communications		5900	1,210,901.00	1,211,382.00	236,235.72	1,210,360.00	1,022.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,444,176.00	23,305,340.01	5,572,020.80	25,455,188.00	(2,149,847.99)	-9.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	940,822.00	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	130,000.00	115,943.29	13,443.28	172,899.00	(56,955.71)	-49.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,070,822.00	1,056,765.29	13,443.28	1,113,721.00	(56,955.71)	-5.4%
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	0.00	44,802.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	118,525.00	25,000.00	25,000.00	93,525.00	78.9%
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	346,612.90	3,466,129.00	0.00	0.0%
All Other Transfers		7281-7283	70,000.00	70,000.00	0.00	47,370.00	22,630.00	32.3%
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	6,091,759.00	1,177,764.40	5,975,604.00	116,155.00	1.9%
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)	(187,135.03)	(729,364.00)	10,519.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(692,396.00)	(718,845.00)	(187,135.03)	(729,364.00)	10,519.00	-1.5%
TOTAL, EXPENDITURES			242,306,640.00	256,888,100.21	71,275,810.73	252,960,552.00	3,927,548.21	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	759,965.00	0.00	1,138,484.00	(378,519.00)	-49.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			759,965.00	759,965.00	0.00	1,138,484.00	(378,519.00)	-49.8%
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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(759,965.00)	(759,965.00)	0.00	(1,138,484.00)	378,519.00	49.8%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
5640	Medi-Cal Billing Option	686,491.98
6230	California Clean Energy Jobs Act	1,958,554.00
6300	Lottery: Instructional Materials	62,392.55
8150	Ongoing & Major Maintenance Account (RM,	133,012.17
Total, Restricted Balance		<u>2,840,450.70</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	783,599.00	50,478.00	763,599.00	(20,000.00)	-2.6%
3) Other State Revenue		8300-8599	6,627,072.00	6,076,453.95	2,006,891.08	6,593,407.00	516,953.05	8.5%
4) Other Local Revenue		8600-8799	215,000.00	213,000.00	66,164.95	95,107.00	(117,893.00)	-55.3%
5) TOTAL, REVENUES			7,625,671.00	7,073,052.95	2,123,534.03	7,452,113.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,909,364.00	3,406,897.00	639,174.04	3,452,340.00	(45,443.00)	-1.3%
2) Classified Salaries		2000-2999	1,095,262.00	1,090,362.00	331,351.42	1,143,312.00	(52,950.00)	-4.9%
3) Employee Benefits		3000-3999	1,416,140.00	1,417,801.00	380,704.67	1,591,432.00	(173,631.00)	-12.2%
4) Books and Supplies		4000-4999	408,456.00	551,703.46	124,463.29	324,875.00	226,828.46	41.1%
5) Services and Other Operating Expenditures		5000-5999	448,844.00	447,017.95	123,636.67	313,804.00	133,213.95	29.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	256,000.00	(256,000.00)	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	86,141.00	370,291.00	(1,237.00)	-0.3%
9) TOTAL, EXPENDITURES			7,620,671.00	7,282,835.41	1,685,471.09	7,452,054.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,000.00	(209,782.46)	438,062.94	59.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	40,000.00	40,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	40,000.00		

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)			5,000.00	(209,782.46)	438,062.94	40,059.00		
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	0.02		249,841.48		
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		9740	0.00	0.00		13,232.00		
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	214,782.48	0.02		236,609.48		
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)
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	783,599.00	50,478.00	763,599.00	(20,000.00)	-2.6%
TOTAL, FEDERAL REVENUE			783,599.00	783,599.00	50,478.00	763,599.00	(20,000.00)	-2.6%
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	2,006,891.08	6,593,407.00	516,953.05	8.5%
TOTAL, OTHER STATE REVENUE			6,627,072.00	6,076,453.95	2,006,891.08	6,593,407.00	516,953.05	8.5%
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	853.95	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	65,311.00	92,107.00	(117,893.00)	-56.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,000.00	213,000.00	66,164.95	95,107.00	(117,893.00)	-55.3%
TOTAL, REVENUES			7,625,671.00	7,073,052.95	2,123,534.03	7,452,113.00		

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	2,428,750.00	412,103.77	2,359,699.00	69,051.00	2.8%
Certificated Pupil Support Salaries		1200	135,000.00	135,000.00	24,175.73	230,000.00	(95,000.00)	-70.4%
Certificated Supervisors' and Administrators' Salaries		1300	399,190.00	399,190.00	106,705.00	346,166.00	53,024.00	13.3%
Other Certificated Salaries		1900	465,475.00	443,957.00	96,189.54	516,475.00	(72,518.00)	-16.3%
TOTAL, CERTIFICATED SALARIES			3,909,364.00	3,406,897.00	639,174.04	3,452,340.00	(45,443.00)	-1.3%
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	188,000.00	60,605.00	193,500.00	(5,500.00)	-2.9%
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	902,362.00	270,746.42	949,812.00	(47,450.00)	-5.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,095,262.00	1,090,362.00	331,351.42	1,143,312.00	(52,950.00)	-4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	75,409.00	76,600.00	58,546.49	282,108.00	(205,508.00)	-268.3%
PERS		3201-3202	133,486.00	133,486.00	40,110.81	140,986.00	(7,500.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	134,456.00	134,826.00	36,824.30	142,756.00	(7,930.00)	-5.9%
Health and Welfare Benefits		3401-3402	955,141.00	955,141.00	226,465.83	937,673.00	17,468.00	1.8%
Unemployment Insurance		3501-3502	916.00	1,016.00	485.45	2,176.00	(1,160.00)	-114.2%
Workers' Compensation		3601-3602	68,313.00	68,313.00	18,271.79	85,733.00	(17,420.00)	-25.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	48,419.00	48,419.00	0.00	0.00	48,419.00	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	1,417,801.00	380,704.87	1,591,432.00	(173,631.00)	-12.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	80,000.00	80,000.00	46,733.37	80,000.00	0.00	0.0%
Books and Other Reference Materials		4200	19,657.00	19,657.00	1,237.11	19,657.00	0.00	0.0%
Materials and Supplies		4300	113,799.00	109,114.00	18,927.92	73,199.00	35,915.00	32.9%
Noncapitalized Equipment		4400	195,000.00	342,932.46	57,564.89	152,019.00	190,913.46	55.7%
TOTAL, BOOKS AND SUPPLIES			408,456.00	551,703.46	124,463.29	324,875.00	226,828.46	41.1%

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 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	15,975.00	1,287.00	18,375.00	(2,400.00)	-15.0%
Dues and Memberships		5300	3,500.00	3,500.00	250.00	3,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,450.00	67,200.00	10,892.75	37,450.00	29,750.00	44.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,564.00	40,564.00	1,800.00	37,564.00	3,000.00	7.4%
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	13,100.00	1,434.31	7,700.00	5,400.00	41.2%
Professional/Consulting Services and Operating Expenditures		5800	234,000.00	228,846.95	82,716.07	178,000.00	50,846.95	22.2%
Communications		5900	76,255.00	77,832.00	25,256.54	31,215.00	46,617.00	59.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			448,844.00	447,017.95	123,636.67	313,804.00	133,213.95	29.8%
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	256,000.00	(256,000.00)	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	256,000.00	(256,000.00)	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	86,141.00	370,291.00	(1,237.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			342,605.00	369,054.00	86,141.00	370,291.00	(1,237.00)	-0.3%
TOTAL EXPENDITURES			7,620,671.00	7,282,835.41	1,685,471.09	7,452,054.00		

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	40,000.00	40,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	40,000.00	40,000.00	New
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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	40,000.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
6391	Adult Education Block Grant Program	13,232.00
Total, Restricted Balance		<u>13,232.00</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	714,243.94	63,996.94	682,247.00	(31,996.94)	-4.5%
3) Other State Revenue		8300-8599	916,802.00	640,302.02	61,781.02	916,802.00	276,499.98	43.2%
4) Other Local Revenue		8600-8799	518,862.00	541,100.00	22,238.00	539,055.00	(2,045.00)	-0.4%
5) TOTAL, REVENUES			2,117,911.00	1,895,645.96	148,015.96	2,138,104.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	718,774.00	718,774.00	161,610.56	635,238.00	83,536.00	11.6%
2) Classified Salaries		2000-2999	706,785.00	412,504.00	215,869.94	767,453.00	(354,949.00)	-86.0%
3) Employee Benefits		3000-3999	778,311.00	734,311.00	216,107.46	826,034.00	(91,723.00)	-12.5%
4) Books and Supplies		4000-4999	32,164.00	148,179.96	1,661.23	44,016.00	104,163.96	70.3%
5) Services and Other Operating Expenditures		5000-5999	34,877.00	34,877.00	10,962.58	65,363.00	(30,486.00)	-87.4%
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	2,048,645.96	606,211.77	2,338,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,000.00)	(153,000.00)	(458,195.81)	(200,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	153,000.00	153,000.00	0.00	200,000.00	47,000.00	30.7%
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			153,000.00	153,000.00	0.00	200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(458,195.81)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	714,243.94	63,996.94	682,247.00	(31,996.94)	-4.5%
TOTAL, FEDERAL REVENUE			682,247.00	714,243.94	63,996.94	682,247.00	(31,996.94)	-4.5%
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	578,521.00	0.00	916,802.00	338,281.00	58.5%
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	640,302.02	61,781.02	916,802.00	276,499.98	43.2%
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	73,238.00	22,238.00	73,238.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	467,774.00	467,774.00	0.00	465,729.00	(2,045.00)	-0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			518,862.00	541,100.00	22,238.00	539,055.00	(2,045.00)	-0.4%
TOTAL, REVENUES			2,117,911.00	1,895,645.96	148,015.96	2,138,104.00		

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	297,324.00	127,218.71	456,662.00	(159,338.00)	-53.6%
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	32,049.86	97,799.00	7,781.00	7.4%
Other Certificated Salaries		1900	128,062.00	315,870.00	2,341.99	80,777.00	235,093.00	74.4%
TOTAL, CERTIFICATED SALARIES			718,774.00	718,774.00	161,610.56	635,238.00	83,536.00	11.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	610,141.00	342,549.50	183,080.33	674,759.00	(332,209.50)	-97.0%
Classified Support Salaries		2200	15,417.00	15,417.00	3,594.86	13,221.00	2,196.00	14.2%
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	5,336.75	16,784.00	(537.00)	-3.3%
Other Classified Salaries		2900	65,000.00	38,310.50	23,858.00	62,709.00	(24,398.50)	-63.7%
TOTAL, CLASSIFIED SALARIES			706,785.00	412,504.00	215,869.94	787,453.00	(354,949.00)	-86.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,072.00	73,072.00	16,299.72	64,374.00	8,698.00	11.9%
PERS		3201-3202	72,597.00	72,597.00	22,084.60	81,381.00	(8,784.00)	-12.1%
OASDI/Medicare/Alternative		3301-3302	59,282.00	59,282.00	16,829.65	62,921.00	(3,639.00)	-6.1%
Health and Welfare Benefits		3401-3402	503,390.00	459,390.00	153,614.40	590,277.00	(130,887.00)	-28.5%
Unemployment Insurance		3501-3502	683.00	683.00	176.80	689.00	(6.00)	-0.9%
Workers' Compensation		3601-3602	26,994.00	26,994.00	7,102.29	26,392.00	602.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	42,293.00	42,293.00	0.00	0.00	42,293.00	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	734,311.00	216,107.46	826,034.00	(91,723.00)	-12.5%
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	142,015.96	1,661.23	42,016.00	99,999.96	70.4%
Noncapitalized Equipment		4400	6,164.00	6,164.00	0.00	2,000.00	4,164.00	67.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,164.00	148,179.96	1,661.23	44,016.00	104,163.96	70.3%

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	0.00	5,000.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,877.00	25,877.00	10,017.58	25,877.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	945.00	4,000.00	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	35,486.00	(35,486.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,877.00	34,877.00	10,962.58	65,363.00	(30,486.00)	-87.4%
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	2,048,645.96	606,211.77	2,338,104.00		

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	153,000.00	0.00	200,000.00	47,000.00	30.7%
(a) TOTAL, INTERFUND TRANSFERS IN			153,000.00	153,000.00	0.00	200,000.00	47,000.00	30.7%
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%
Long-Term Debt Proceeds		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	153,000.00	0.00	200,000.00		

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

2015-16 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	125.80	385.00	185.00	92.5%
5) TOTAL, REVENUES			200.00	200.00	125.80	385.00		
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	15,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,066.40	32,066.40	17,616.25	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	17,616.25	47,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,866.40)	(46,866.40)	(17,490.45)	(46,683.00)		
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)	(17,490.45)	(46,683.00)		
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		30,366.34		
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		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	30,182.94	30,182.94		30,366.34		
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)
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	125.80	385.00	185.00	92.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	125.80	385.00	185.00	92.5%
TOTAL, REVENUES			200.00	200.00	125.80	385.00		

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	15,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	0.00	15,000.00	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	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	17,616.25	22,560.00	(22,560.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,066.40	32,066.40	17,616.25	32,068.00	(1.80)	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	17,616.25	47,068.00		

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	11,637.17	52,943.00	15,143.00	40.1%
5) TOTAL, REVENUES			37,800.00	37,800.00	11,637.17	52,943.00		
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	11,637.17	52,943.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	180,000.00	180,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	180,000.00		

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	37,800.00	11,637.17	232,943.00		
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	7,601,155.58		7,796,298.58		
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	7,601,155.58		7,796,298.58		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
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	11,637.17	52,943.00	15,143.00	40.1%
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	11,637.17	52,943.00	15,143.00	40.1%
TOTAL, REVENUES			37,800.00	37,800.00	11,637.17	52,943.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	180,000.00	180,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	180,000.00	180,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	180,000.00		

<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	283,447.76	1,041,060.00	605,126.00	138.8%
5) TOTAL REVENUES			479,434.00	435,934.00	283,447.76	1,041,060.00		
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	1,748,623.01	566,239.22	1,681,706.00	66,917.01	3.8%
3) Employee Benefits		3000-3999	732,597.00	837,638.43	233,392.28	756,921.00	80,717.43	9.6%
4) Books and Supplies		4000-4999	7,479,001.00	7,893,310.10	6,074,331.24	10,648,000.00	(2,754,689.90)	-34.9%
5) Services and Other Operating Expenditures		5000-5999	4,513,120.00	8,742,894.21	1,144,090.02	3,981,952.00	4,760,942.21	54.5%
6) Capital Outlay		6000-6999	45,051,353.00	144,333,367.34	7,174,969.18	50,472,104.00	93,861,263.34	65.0%
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			59,343,604.00	163,555,833.09	15,193,021.94	67,540,683.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,864,170.00)	(163,119,899.09)	(14,909,574.18)	(66,499,623.00)		
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	115,038,000.00	115,038,000.00	(100,162,000.00)	-46.5%
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	115,038,000.00	115,038,000.00		

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)			57,335,830.00	52,080,100.91	100,128,425.82	48,538,377.00		
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	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			74,854,380.27	74,854,380.27		74,854,380.27		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			74,854,380.27	74,854,380.27		74,854,380.27		
2) Ending Balance, June 30 (E + F1e)								
			132,190,210.27	126,934,481.18		123,392,757.27		
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								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
		9780	132,190,210.27	126,934,481.18		123,392,757.27		
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								
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	283,447.76	1,041,060.00	605,126.00	138.8%
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	283,447.76	1,041,060.00	605,126.00	138.8%
TOTAL, REVENUES			479,434.00	435,934.00	283,447.76	1,041,060.00		

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	7,510.97	5,796.88	25,000.00	(17,489.03)	-232.8%
Classified Supervisors' and Administrators' Salaries		2300	1,124,368.00	1,232,421.35	358,273.94	1,154,012.00	78,409.35	6.4%
Clerical, Technical and Office Salaries		2400	428,165.00	439,992.78	132,168.84	421,694.00	18,298.78	4.2%
Other Classified Salaries		2900	0.00	68,697.91	69,999.56	81,000.00	(12,302.09)	-17.9%
TOTAL, CLASSIFIED SALARIES			1,567,533.00	1,748,623.01	566,239.22	1,681,706.00	66,917.01	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,562.00	10,338.25	7,184.05	8,233.00	2,105.25	20.4%
PERS		3201-3202	186,763.00	197,848.17	58,058.46	189,923.00	7,925.17	4.0%
OASDI/Medicare/Alternative		3301-3302	92,951.00	118,722.73	36,994.29	104,707.00	14,015.73	11.8%
Health and Welfare Benefits		3401-3402	367,469.00	420,223.40	120,170.48	420,349.00	(125.60)	0.0%
Unemployment Insurance		3501-3502	779.00	866.88	282.98	833.00	33.88	3.9%
Workers' Compensation		3601-3602	30,906.00	34,216.20	10,702.02	32,876.00	1,340.20	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	52,167.00	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	837,638.43	233,392.28	756,921.00	80,717.43	9.6%
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	3,233,297.32	3,678,987.11	5,072,000.00	(1,838,702.68)	-56.9%
Noncapitalized Equipment		4400	4,841,421.00	4,660,012.78	2,395,344.13	5,576,000.00	(915,987.22)	-19.7%
TOTAL, BOOKS AND SUPPLIES			7,479,001.00	7,893,310.10	6,074,331.24	10,648,000.00	(2,754,689.90)	-34.9%
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	54,903.82	3,905.38	42,700.00	12,203.82	22.2%
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	27,388.32	0.00	30,000.00	(2,611.68)	-9.5%
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	8,618,147.07	1,139,810.10	3,898,205.00	4,719,942.07	54.8%
Communications		5900	10,420.00	42,455.00	374.54	10,447.00	32,008.00	75.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,513,120.00	8,742,894.21	1,144,090.02	3,981,952.00	4,760,942.21	54.5%

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	0.00	7,393,654.74	327,372.41	1,183,982.00	6,209,672.74	84.0%
Land Improvements		6170	5,925,041.00	19,588,123.92	1,722,159.40	19,588,122.00	1.92	0.0%
Buildings and Improvements of Buildings		6200	37,456,138.00	112,320,148.81	4,933,686.78	28,000,000.00	84,320,148.81	75.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,670,174.00	5,031,439.87	191,750.59	1,700,000.00	3,331,439.87	66.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,051,353.00	144,333,367.34	7,174,969.18	50,472,104.00	93,861,263.34	65.0%
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								
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	15,193,021.94	67,540,683.00		

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	115,038,000.00	115,038,000.00	(100,162,000.00)	-46.5%
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	115,038,000.00	115,038,000.00	(100,162,000.00)	-46.5%
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	115,038,000.00	115,038,000.00		

<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	2,128,000.00	2,128,000.00	550,773.00	2,153,450.00	25,450.00	1.2%
5) TOTAL, REVENUES			2,128,000.00	2,128,000.00	550,773.00	2,153,450.00		
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	0.00	125,850.00	54,350.00	30.2%
6) Capital Outlay		6000-6999	4,075,000.00	4,060,000.00	1,554.06	2,700,000.00	1,360,000.00	33.5%
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	1,554.06	2,826,850.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,113,200.00)	(2,113,200.00)	549,218.94	(673,400.00)		
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)	549,218.94	(673,400.00)		
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		7,875,594.02		
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								
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		7,875,594.02		
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)
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								
Penalties and Interest from Delinquent		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,363.43	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	537,409.57	2,125,450.00	25,450.00	1.2%
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	550,773.00	2,153,450.00	25,450.00	1.2%
TOTAL, REVENUES			2,128,000.00	2,128,000.00	550,773.00	2,153,450.00		

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	0.00	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	0.00	0.00	46,100.00	100.0%
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	0.00	125,850.00	54,350.00	30.2%

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 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	1,554.06	2,700,000.00	1,360,000.00	33.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	1,554.06	2,700,000.00	1,360,000.00	33.5%
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	1,554.06	2,826,850.00		

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								
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	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	19,543.63	78,200.00	37,676.00	93.0%
5) TOTAL, REVENUES			40,524.00	40,524.00	3,589,285.04	3,647,942.00		
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	225,948.21	505.86	450,000.00	(224,051.79)	-99.2%
5) Services and Other Operating Expenditures		5000-5999	500,000.00	510,810.32	20,563.30	360,050.00	150,760.32	29.5%
6) Capital Outlay		6000-6999	2,186,154.00	7,604,739.30	253,586.79	4,870,000.00	2,734,739.30	36.0%
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			3,125,000.00	8,347,711.00	260,869.12	5,693,218.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,084,476.00)	(8,307,187.00)	3,308,415.92	(2,045,276.00)		
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)	3,308,415.92	(2,045,276.00)		
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	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,422,134.67	11,422,134.67		11,422,134.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,422,134.67	11,422,134.67		11,422,134.67		
2) Ending Balance, June 30 (E + F1e)			8,337,658.67	3,114,947.67		9,376,858.67		
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			8,337,658.67	3,114,947.67		9,376,858.67		
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			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	19,543.63	78,200.00	37,676.00	93.0%
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			40,524.00	40,524.00	19,543.63	78,200.00	37,676.00	93.0%
TOTAL REVENUES			40,524.00	40,524.00	3,589,285.04	3,647,942.00		

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	505.86	50,000.00	(11,154.00)	-28.7%
Noncapitalized Equipment		4400	400,000.00	187,102.21	0.00	400,000.00	(212,897.79)	-113.8%
TOTAL, BOOKS AND SUPPLIES			438,846.00	225,948.21	505.86	450,000.00	(224,051.79)	-99.2%
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	20,535.20	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	20,563.30	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	28,418.85	102,750.00	18,580.32	15.3%
Buildings and Improvements of Buildings		6200	1,995,932.00	7,269,569.85	225,162.94	4,500,000.00	2,769,569.85	38.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	196,589.13	0.00	250,000.00	(53,410.87)	-27.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,186,154.00	7,604,739.30	253,586.79	4,870,000.00	2,734,739.30	36.0%
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			3,125,000.00	8,347,711.00	280,869.12	5,693,218.00		

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		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%
(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	9,376,858.67
Total, Restricted Balance		<u>9,376,858.67</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	2.41	10.00	3.00	42.9%
5) TOTAL, REVENUES			7.00	7.00	2.41	10.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	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	2.41	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	2.41	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								
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	2.41	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	2.41	10.00	3.00	42.9%
TOTAL, REVENUES			7.00	7.00	2.41	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		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	4,679,435.00	4,679,435.00	1,534,113.37	4,893,457.00	214,022.00	4.6%
3) Other State Revenue		8300-8599	358,358.00	358,358.00	113,354.92	381,330.00	22,972.00	6.4%
4) Other Local Revenue		8600-8799	1,650,260.00	1,900,546.00	499,441.81	1,492,670.00	(407,876.00)	-21.5%
5) TOTAL, REVENUES			6,688,053.00	6,938,339.00	2,146,910.10	6,767,457.00		
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	744,284.45	2,853,181.00	76,257.00	2.6%
3) Employee Benefits		3000-3999	1,746,552.00	1,747,574.00	505,376.71	1,730,204.00	17,370.00	1.0%
4) Books and Supplies		4000-4999	2,224,835.00	2,372,539.00	691,677.81	2,375,113.00	(2,574.00)	-0.1%
5) Services and Other Operating Expenses		5000-5999	45,862.00	45,962.00	35,056.33	68,370.00	(22,408.00)	-48.8%
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	349,791.00	349,791.00	100,994.03	359,073.00	(9,282.00)	-2.7%
9) TOTAL, EXPENSES			7,195,018.00	7,445,304.00	2,077,389.33	7,385,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(506,965.00)	(506,965.00)	69,520.77	(618,484.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	506,965.00	506,965.00	0.00	618,484.00	111,519.00	22.0%
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			506,965.00	506,965.00	0.00	618,484.00		

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	69,520.77	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	1,534,113.37	4,893,457.00	214,022.00	4.6%
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	1,534,113.37	4,893,457.00	214,022.00	4.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	358,358.00	358,358.00	113,354.92	381,330.00	22,972.00	6.4%
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	113,354.92	381,330.00	22,972.00	6.4%
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	497,342.59	1,492,665.00	(405,254.00)	-21.4%
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	2,099.22	0.00	(2,622.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,650,260.00	1,900,546.00	499,441.81	1,492,670.00	(407,876.00)	-21.5%
TOTAL, REVENUES			6,688,053.00	6,938,339.00	2,146,910.10	6,767,457.00		

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	593,101.55	2,248,931.00	101,539.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	188,275.00	188,275.00	58,635.98	188,517.00	(242.00)	-0.1%
Clerical, Technical and Office Salaries		2400	185,038.00	185,038.00	64,927.26	198,133.00	(13,095.00)	-7.1%
Other Classified Salaries		2900	205,655.00	205,655.00	27,619.66	217,600.00	(11,945.00)	-5.8%
TOTAL, CLASSIFIED SALARIES			2,827,978.00	2,929,438.00	744,284.45	2,853,181.00	76,257.00	2.6%
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	78,808.05	313,091.00	(3,442.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	198,535.00	199,470.00	55,158.46	206,994.00	(7,524.00)	-3.8%
Health and Welfare Benefits		3401-3402	1,120,454.00	1,120,454.00	356,872.79	1,154,846.00	(34,392.00)	-3.1%
Unemployment Insurance		3501-3502	1,252.00	1,253.00	363.08	1,419.00	(166.00)	-13.2%
Workers' Compensation		3601-3602	53,118.00	53,118.00	14,174.33	53,854.00	(736.00)	-1.4%
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	505,376.71	1,730,204.00	17,370.00	1.0%
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	136,710.00	305,212.00	104,359.77	283,041.00	22,171.00	7.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	2,088,125.00	2,067,327.00	587,318.04	2,092,072.00	(24,745.00)	-1.2%
TOTAL, BOOKS AND SUPPLIES			2,224,835.00	2,372,539.00	691,677.81	2,375,113.00	(2,574.00)	-0.1%
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	1,718.58	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	2,934.87	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)	2,437.20	(37,076.00)	3,676.00	-11.0%
Professional/Consulting Services and Operating Expenditures		5800	53,632.00	53,682.00	26,575.64	81,166.00	(27,484.00)	-51.2%
Communications		5900	300.00	1,700.00	1,390.04	300.00	1,400.00	82.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,862.00	45,982.00	35,056.33	68,370.00	(22,408.00)	-48.8%

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	349,791.00	349,791.00	100,994.03	359,073.00	(9,282.00)	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			349,791.00	349,791.00	100,994.03	359,073.00	(9,282.00)	-2.7%
TOTAL, EXPENSES			7,195,018.00	7,445,304.00	2,077,389.33	7,385,941.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	506,965.00	506,965.00	0.00	618,484.00	111,519.00	22.0%
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	506,965.00	0.00	618,484.00	111,519.00	22.0%
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)			506,965.00	506,965.00	0.00	618,484.00		

<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	1,081,375.15	3,660,462.00	116,151.00	3.3%
5) TOTAL REVENUES			3,544,311.00	3,544,311.00	1,081,375.15	3,660,462.00		
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	11,397.46	57,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,656,832.00	3,656,832.00	1,326,709.96	3,834,408.00	(177,576.00)	-4.9%
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	1,338,107.42	3,891,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,521.00)	(169,521.00)	(256,732.27)	(230,946.00)		
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)	(256,732.27)	(130,946.00)		
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		8,100,581.20		
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			8,162,006.20	8,162,006.20		8,100,581.20		

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	1,078,896.01	3,196,366.00	116,151.00	3.8%
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	2,479.14	464,096.00	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			3,544,311.00	3,544,311.00	1,081,375.15	3,660,462.00	116,151.00	3.3%
TOTAL, REVENUES			3,544,311.00	3,544,311.00	1,081,375.15	3,660,462.00		

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	5,485.47	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	11,397.46	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	100,000.00	4,049.96	100,000.00	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	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	3,356,832.00	1,322,660.00	3,534,408.00	(177,576.00)	-5.3%
Communications		5900	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	1,326,709.96	3,834,408.00	(177,576.00)	-4.9%

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)
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	1,338,107.42	3,891,408.00		
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	(2,227,047.82)	(3,727,048.00)	(5,207,048.00)	-351.8%
5) TOTAL REVENUES			1,480,000.00	1,480,000.00	(2,227,047.82)	(3,727,048.00)		
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	1,087,326.49	4,554,597.00	(512,397.00)	-12.7%
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	1,087,326.49	4,554,597.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,562,200.00)	(2,562,200.00)	(3,314,374.31)	(8,281,645.00)		
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)	(3,314,374.31)	(8,281,645.00)		
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		20,628,998.82		
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		20,628,998.82		

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	(2,227,047.82)	(3,727,048.00)	(5,207,048.00)	-351.8%
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	(2,227,047.82)	(3,727,048.00)	(5,207,048.00)	-351.8%
TOTAL, REVENUES			1,480,000.00	1,480,000.00	(2,227,047.82)	(3,727,048.00)		
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	1,087,326.49	4,554,597.00	(512,397.00)	-12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,042,200.00	4,042,200.00	1,087,326.49	4,554,597.00	(512,397.00)	-12.7%
TOTAL, EXPENSES			4,042,200.00	4,042,200.00	1,087,326.49	4,554,597.00		
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	(35,266.78)	(70,534.00)	(83,034.00)	-664.3%
5) TOTAL, REVENUES			12,500.00	12,500.00	(35,266.78)	(70,534.00)		
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	21,117.78	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	21,117.78	45,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,500.00)	(32,500.00)	(56,384.58)	(115,534.00)		
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)	(56,384.56)	(115,534.00)		
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		577,684.95		
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			660,718.95	660,718.95		577,684.95		

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	(35,266.78)	(70,534.00)	(83,034.00)	-664.3%
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	(35,266.78)	(70,534.00)	(83,034.00)	-664.3%
TOTAL, REVENUES			12,500.00	12,500.00	(35,266.78)	(70,534.00)		

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	21,117.78	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	21,117.78	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	21,117.78	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	22,460.88	22,068.10	22,476.43	15.55	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	22,460.88	22,068.10	22,476.43	15.55	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	216.03	215.00	215.00	(1.03)	0%
c. Special Education-NPS/LCI	13.82	13.82	15.00	15.00	1.18	9%
d. Special Education Extended Year	20.15	20.15	20.00	20.00	(0.15)	-1%
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	250.00	250.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,710.88	22,710.88	22,318.10	22,726.43	15.55	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%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
B. RECEIPTS		35,076,159.00	26,746,813.00	11,837,976.00	10,525,822.00	9,665,652.00	9,499,684.00	33,152,315.00	40,091,075.00
LCFF/Revenue Limit Sources									
Principal Apportionment		5,011,068.00	5,011,088.00	18,122,785.00	9,019,923.00	9,019,923.00	17,692,701.00	9,019,923.00	9,019,922.00
Property Taxes		201,335.00	1,241,474.00	195,734.00	6,390,116.00	11,683,042.00	20,125,177.00	14,000,172.00	1,548,546.00
Miscellaneous Funds			(901,185.00)	(1,602,370.00)	(1,068,247.00)	(1,191,078.00)	(1,191,078.00)	(1,191,078.00)	(1,191,078.00)
Federal Revenue		52,140.00	59,567.00	1,105,578.00	874,456.00	47,050.00	2,298,353.00	283,039.00	599,789.00
Other State Revenue		267,455.00	45,289.00	670,431.00	3,193,844.00	1,126,086.00	6,114,456.00	6,353,813.00	0.00
Other Local Revenue		1,521,680.00	331,331.00	915,183.00	356,457.00	694,410.00	132,881.00	863,292.00	368,289.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		7,063,679.00	5,887,524.00	19,407,341.00	18,766,549.00	21,379,433.00	45,172,490.00	29,329,161.00	10,345,468.00
C. DISBURSEMENTS									
Classified Salaries		601,385.00	11,280,237.00	11,131,260.00	11,076,335.00	11,619,823.00	11,686,127.00	11,654,882.00	11,602,257.00
Classified Salaries		1,483,570.00	2,388,879.00	2,398,613.00	2,416,676.00	2,580,474.00	2,757,048.00	2,583,178.00	2,568,792.00
Employee Benefits		3,768,142.00	5,764,075.00	5,412,912.00	5,030,833.00	5,502,893.00	5,474,234.00	5,211,893.00	5,106,160.00
Books and Supplies		30,307.00	717,009.00	846,243.00	353,240.00	233,313.00	273,501.00	312,421.00	242,699.00
Services		270,804.00	2,239,194.00	1,591,388.00	1,470,635.00	1,304,530.00	1,700,470.00	2,218,692.00	1,058,807.00
Capital Outlay		(328.00)	1,172.00	120,266.00	869,519.00	0.00	277,987.00	217,807.00	350,405.00
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		6,153,880.00	22,390,566.00	21,500,682.00	21,230,681.00	21,244,609.00	22,175,537.00	22,198,873.00	20,934,570.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows		2,500.00							
Cash Not In Treasury		9,949,268.00	1,759,023.00	1,495,182.00	1,768,847.00	(138,712.00)	103,639.00	(96,096.00)	238,542.00
Accounts Receivable		1,479,781.00	(349,666.00)	(404,871.00)	(640,149.00)	(378,812.00)	(365,513.00)	(457,593.00)	1,207,019.00
Due From Other Funds		162,057.00	23,442.00	8,820.00	(121,838.00)	47,655.00	(1,857.00)	2,566.00	4,297.00
Stores		115,501.00							
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		11,709,107.00	1,432,799.00	1,099,131.00	1,006,860.00	(469,869.00)	(263,731.00)	(553,123.00)	1,449,858.00
Liabilities and Deferred Inflows									
Accounts Payable		11,047,502.00	(161,406.00)	317,944.00	(597,102.00)	(169,077.00)	(919,409.00)	(361,595.00)	(923,619.00)
Due To Other Funds									
Current Loans									
Unearned Revenues		1,445,279.00							
Deferred Inflows of Resources									
SUBTOTAL		12,492,781.00	(161,406.00)	317,944.00	(597,102.00)	(169,077.00)	(919,409.00)	(361,595.00)	(923,619.00)
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(783,674.00)	1,594,205.00	781,187.00	1,603,962.00	(300,792.00)	655,678.00	(191,528.00)	2,379,477.00
E. NET INCREASE/DECREASE (B - C + D)		(8,329,346.00)	(14,908,837.00)	(1,312,154.00)	(860,170.00)	(165,968.00)	23,652,631.00	6,938,760.00	(8,215,625.00)
F. ENDING CASH (A + E)		26,746,813.00	11,837,976.00	10,525,822.00	9,665,652.00	9,499,684.00	33,152,315.00	40,091,075.00	31,875,450.00
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	31,875,450.00	32,805,155.00	44,143,832.00	31,873,454.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	17,692,700.00	9,019,922.00	9,019,922.00	12,703,418.00			130,353,275.00	130,353,275.00
Property Taxes	6,716,371.00	21,839,563.00	622,005.00	12,959,395.00			97,522,930.00	97,522,930.00
Miscellaneous Funds	(2,217,230.00)	(1,108,282.00)	(1,108,282.00)	(1,110,279.00)	(1,110,279.00)		(14,888,469.00)	(14,888,469.00)
Federal Revenue	1,772,876.00	598,407.00	155,734.00	1,500,000.00	3,441,325.00		12,788,314.00	12,788,314.00
Other State Revenue	339,258.00	4,440,752.00	61,890.00	284,220.00	2,825,691.00		25,724,166.00	25,724,166.00
Other Local Revenue	4,122.00	656,676.00	100,535.00	100,819.00	1,039,477.00		7,085,152.00	7,085,152.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	24,308,097.00	35,447,038.00	8,851,804.00	26,439,570.00	6,197,214.00	0.00	258,585,368.00	258,585,368.00
C. DISBURSEMENTS								
Certificated Salaries	13,750,514.00	11,688,640.00	11,420,312.00	1,594,805.00	1,102,601.00		120,219,178.00	120,219,178.00
Classified Salaries	3,665,441.00	2,543,525.00	2,505,532.00	3,171,866.00	416,347.00		31,479,941.00	31,479,941.00
Employee Benefits	5,553,536.00	5,528,058.00	5,711,226.00	4,323,919.00	171,203.00		62,559,084.00	62,559,084.00
Books and Supplies	524,898.00	422,491.00	1,285,390.00	1,316,097.00	329,591.00		6,887,200.00	6,887,200.00
Services	1,105,859.00	2,230,469.00	1,246,139.00	8,019,823.00	998,378.00		25,455,188.00	25,455,188.00
Capital Outlay	500,000.00	41,942.00	43,117.00	500,023.00			1,113,721.00	1,113,721.00
Other Outgo		1,483,147.00		1,579,784.00	346,481.00		5,246,240.00	5,246,240.00
Interfund Transfers Out				1,138,484.00			1,138,484.00	1,138,484.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	25,100,248.00	23,948,272.00	22,211,716.00	21,644,801.00	3,364,601.00	0.00	254,099,036.00	254,099,036.00
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)	3,834,399.00	84,056.00		9,949,269.00	
Due From Other Funds	(597,836.00)	(437,420.00)	931,830.00	1,500,000.00	1,597,689.00		1,479,782.00	
Stores	23,240.00	(31,140.00)	40,903.00	(35,000.00)	168,655.00		162,057.00	
Prepaid Expenditures							115,501.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	(213,314.00)	(448,073.00)	801,550.00	5,299,399.00	1,852,900.00	0.00	11,709,109.00	
Liabilities and Deferred Inflows								
Accounts Payable	(1,935,170.00)	(287,984.00)	(287,984.00)	2,530,000.00	5,344,316.00		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	
SUBTOTAL	(1,935,170.00)	(287,984.00)	(287,984.00)	2,530,000.00	5,344,316.00	0.00	12,492,781.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	1,721,856.00	(160,089.00)	1,089,534.00	2,769,399.00	(3,491,416.00)	0.00	(783,672.00)	
E. NET INCREASE/DECREASE (B - C + D)	929,705.00	11,338,677.00	(12,270,378.00)	7,564,168.00	(658,803.00)	0.00	3,702,660.00	4,486,332.00
F. ENDING CASH (A + E)	32,805,155.00	44,143,832.00	31,873,454.00	39,437,622.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							38,778,819.00	

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) 8,660,465.00
- 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) 205,597,738.00

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) 4.21%

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)	8,947,603.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,142,043.00
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)	875,393.34
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)	12,965,039.34
9. Carry-Forward Adjustment (Part IV, Line F)	(2,042,981.57)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,922,057.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	143,181,154.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,195,363.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,475,055.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,178,139.00
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)	1,138,163.00
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)	19,917,797.66
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)	6,825,763.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,338,104.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,026,868.00
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)	244,332,767.66

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)

5.31%

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)

4.47%

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>12,965,039.34</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 (6.3%) times Part III, Line B18); zero if positive	<u>(2,042,981.57)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,042,981.57)</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>4.47%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,021,490.79) is applied to the current year calculation and the remainder (\$-1,021,490.78) is deferred to one or more future years:	<u>4.89%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-680,993.86) is applied to the current year calculation and the remainder (\$-1,361,987.71) is deferred to one or more future years:	<u>5.03%</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>(2,042,981.57)</u>

Approved indirect cost rate: 6.29%
Highest rate used in any program: 6.30%

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	4,412,507.00	277,987.00	6.30%
01	3060	432,165.00	27,184.00	6.29%
01	3310	3,143,754.00	197,742.00	6.29%
01	3312	555,219.00	34,923.00	6.29%
01	3327	110,000.00	6,919.00	6.29%
01	3410	344,202.00	21,650.00	6.29%
01	3550	548,711.00	27,221.00	4.96%
01	4035	670,860.00	42,197.00	6.29%
01	4201	108,272.00	6,811.00	6.29%
01	5640	148,398.00	8,817.00	5.94%
01	5810	831,922.00	20,582.00	2.47%
01	6230	0.00	59,178.00	N/A
01	6264	1,638,580.00	103,067.00	6.29%
01	6378	37,645.00	2,368.00	6.29%
01	6381	17,640.00	1,110.00	6.29%
01	6382	2,348,330.00	147,710.00	6.29%
01	6385	69,963.00	4,400.00	6.29%
01	6500	26,025,699.00	1,637,016.00	6.29%
01	6512	352,234.00	22,156.00	6.29%
01	6520	462,158.00	29,077.00	6.29%
01	7220	430,589.00	27,084.00	6.29%
01	7370	19,061.00	1,197.00	6.28%
01	8150	6,133,694.00	358,855.00	5.85%
01	9010	3,345,982.00	298.00	0.01%
11	6391	5,733,203.00	352,672.00	6.15%
61	5310	6,446,440.00	329,413.00	5.11%
61	5320	580,428.00	29,660.00	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	212,987,736.00	2.46%	218,236,493.00	2.98%	224,749,042.00
2. Federal Revenues	8100-8299	180,328.00	0.00%	180,328.00	0.00%	180,328.00
3. Other State Revenues	8300-8599	16,619,604.00	-72.85%	4,512,216.00	-0.29%	4,499,036.00
4. Other Local Revenues	8600-8799	5,098,916.00	-25.55%	3,796,141.00	0.00%	3,796,141.00
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	(37,587,844.00)	4.27%	(39,194,511.00)	4.54%	(40,974,182.00)
6. Total (Sum lines A1 thru A5c)		197,298,740.00	-4.95%	187,530,667.00	2.52%	192,250,365.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,047,088.00		106,384,767.00
b. Step & Column Adjustment				1,515,706.00		1,595,772.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,821,973.00		(336,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,047,088.00	5.28%	106,384,767.00	1.18%	107,644,539.00
2. Classified Salaries						
a. Base Salaries				21,449,133.00		22,690,757.00
b. Step & Column Adjustment				428,983.00		453,815.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				812,641.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,449,133.00	5.79%	22,690,757.00	2.00%	23,144,572.00
3. Employee Benefits	3000-3999	49,234,501.00	11.35%	54,820,363.00	-0.85%	54,355,598.00
4. Books and Supplies	4000-4999	2,656,874.00	0.49%	2,669,874.00	0.00%	2,669,874.00
5. Services and Other Operating Expenditures	5000-5999	15,013,288.00	8.33%	16,263,527.00	5.06%	17,086,671.00
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	5,858,432.00	0.71%	5,900,122.00	0.65%	5,938,445.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,794,913.00)	-11.83%	(3,345,987.00)	0.00%	(3,345,987.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,138,484.00	14.93%	1,308,484.00	-26.75%	958,484.00
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)		192,652,887.00	7.31%	206,741,907.00	0.85%	208,502,196.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,645,853.00		(19,211,240.00)		(16,251,831.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,292,513.50		35,938,366.50		16,727,126.50
2. Ending Fund Balance (Sum lines C and D1)		35,938,366.50		16,727,126.50		475,295.50
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	35,773,809.50		16,562,569.50		310,738.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,938,366.50		16,727,126.50		475,295.50

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	35,773,809.50		16,562,569.50		310,738.50
(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	7,796,298.58		8,224,262.00		8,306,505.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		43,570,108.08		24,786,831.50		8,617,243.50

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 4.5 Certificated FTE due to projected enrollment increase by 135 \$292,500, add 22.8 Certificated FTE for Class Size Adjustment down \$1,482,000, 2.25% Salary Increase for Certificated (Non-Management) \$2,198,722 and other Certificated adjustments (151,250). Add 5.0 Classified FTE \$266,872 and 2.25% Salary Increase for Classified (Non-Management) \$545,769.
2017/18 Reduce 2.4 Certificated FTE due to projected declining enrollment (156,000) and other Certificated adjustments (180,000).

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	12,607,986.00	-5.38%	11,929,578.00	2.51%	12,229,578.00
3. Other State Revenues	8300-8599	9,104,562.00	-22.16%	7,086,940.00	-53.85%	3,270,678.00
4. Other Local Revenues	8600-8799	1,986,236.00	15.03%	2,284,696.00	2.19%	2,334,696.00
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	37,587,844.00	4.27%	39,194,511.00	4.54%	40,974,182.00
6. Total (Sum lines A1 thru A5c)		61,286,628.00	-1.29%	60,495,725.00	-2.79%	58,809,134.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,172,090.00		19,667,132.00
b. Step & Column Adjustment				284,508.00		295,007.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				210,534.00		(500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,172,090.00	2.58%	19,667,132.00	-1.04%	19,462,139.00
2. Classified Salaries						
a. Base Salaries				10,030,808.00		10,453,798.00
b. Step & Column Adjustment				200,512.00		208,976.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				222,478.00		(190,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,030,808.00	4.22%	10,453,798.00	0.18%	10,472,774.00
3. Employee Benefits	3000-3999	13,324,583.00	7.34%	14,302,549.00	7.72%	15,406,618.00
4. Books and Supplies	4000-4999	4,230,326.00	0.52%	4,252,509.00	-3.53%	4,102,509.00
5. Services and Other Operating Expenditures	5000-5999	10,441,900.00	-15.83%	8,789,395.00	-8.96%	8,001,907.00
6. Capital Outlay	6000-6999	1,063,721.00	0.00%	1,063,721.00	-88.45%	122,899.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	117,172.00	2.24%	119,802.00	0.00%	119,802.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,065,549.00	-5.93%	2,883,666.00	0.56%	2,899,678.00
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)		61,446,149.00	0.14%	61,532,572.00	-1.53%	60,588,326.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(159,521.00)		(1,036,847.00)		(1,779,192.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,999,970.70		2,840,449.70		1,803,602.70
2. Ending Fund Balance (Sum lines C and D1)		2,840,449.70		1,803,602.70		24,410.70
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,840,450.70		1,803,602.70		24,410.70
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	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,840,449.70		1,803,602.70		24,410.70

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) \$415,416 and other Certificated adjustments (204,879). 2.25% Salary Increase for Classified (Non-Management) \$222,478.						
2017/18 Reduce Certificated Salaries (500,000) and Reduce Classified Salaries (190,000) due to sunset of Career Pathways 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	212,987,736.00	2.46%	218,236,493.00	2.98%	224,749,042.00
2. Federal Revenues	8100-8299	12,788,314.00	-5.30%	12,109,906.00	2.48%	12,409,906.00
3. Other State Revenues	8300-8599	25,724,166.00	-54.91%	11,599,156.00	-33.01%	7,769,714.00
4. Other Local Revenues	8600-8799	7,085,152.00	-14.17%	6,080,837.00	0.82%	6,130,837.00
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)		258,585,368.00	-4.08%	248,026,392.00	1.22%	251,059,499.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,219,178.00		126,051,899.00
b. Step & Column Adjustment				1,800,214.00		1,890,779.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,032,507.00		(836,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,219,178.00	4.85%	126,051,899.00	0.84%	127,106,678.00
2. Classified Salaries						
a. Base Salaries				31,479,941.00		33,144,555.00
b. Step & Column Adjustment				629,495.00		662,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,035,119.00		(190,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,479,941.00	5.29%	33,144,555.00	1.43%	33,617,346.00
3. Employee Benefits	3000-3999	62,559,084.00	10.49%	69,122,912.00	0.92%	69,762,216.00
4. Books and Supplies	4000-4999	6,887,200.00	0.51%	6,922,383.00	-2.17%	6,772,383.00
5. Services and Other Operating Expenditures	5000-5999	25,455,188.00	-1.58%	25,052,922.00	0.14%	25,088,578.00
6. Capital Outlay	6000-6999	1,113,721.00	0.00%	1,113,721.00	-84.48%	172,899.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,975,604.00	0.74%	6,019,924.00	0.64%	6,058,247.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(729,364.00)	-36.61%	(462,321.00)	-3.46%	(446,309.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,138,484.00	14.93%	1,308,484.00	-26.75%	958,484.00
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)		254,099,036.00	5.58%	268,274,479.00	0.30%	269,090,522.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		4,486,332.00		(20,248,087.00)		(18,031,023.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,292,484.20		38,778,816.20		18,530,729.20
2. Ending Fund Balance (Sum lines C and D1)		38,778,816.20		18,530,729.20		499,706.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	164,557.00		164,557.00		164,557.00
b. Restricted	9740	2,840,450.70		1,803,602.70		24,410.70
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	35,773,808.50		16,562,569.50		310,738.50
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		38,778,816.20		18,530,729.20		499,706.20

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	35,773,809.50		16,562,569.50		310,738.50
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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	7,796,298.58		8,224,262.00		8,306,505.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2e)		43,570,107.08		24,786,831.50		8,617,243.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.15%		9.24%		3.20%
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):						
<hr/>						
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)						
		22,318.10		22,465.58		22,400.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		254,099,036.00		268,274,479.00		269,090,522.00
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)						
		254,099,036.00		268,274,479.00		269,090,522.00
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)						
		7,622,971.08		8,048,234.37		8,072,715.66
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)						
		7,622,971.08		8,048,234.37		8,072,715.66
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	254,099,036.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,765,201.00
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	1,086,021.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,062,303.00
4. Other Transfers Out	All	9200	7200-7299	3,538,499.00
5. Interfund Transfers Out	All	9300	7600-7629	1,138,484.00
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)				7,881,668.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		618,484.00
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)				234,070,651.00

		2015-16 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,318.10
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,487.93
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)	234,070,651.00	10,487.93
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

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	(45,224.00)	0.00	(729,364.00)				
Other Sources/Uses Detail					0.00	1,138,484.00		
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	7,700.00	0.00	370,291.00	0.00				
Other Sources/Uses Detail					40,000.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					200,000.00	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					180,000.00	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	(37,076.00)	359,073.00	0.00				
Other Sources/Uses Detail					618,484.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	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					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	82,300.00	(82,300.00)	729,364.00	(729,364.00)	1,138,484.00	1,138,484.00		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	22,710.88	22,726.43	0.1%	Met
1st Subsequent Year (2016-17)	22,461.58	22,465.58	0.0%	Met
2nd Subsequent Year (2017-18)	22,452.57	22,456.57	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	23,462	23,540	0.3%	Met
1st Subsequent Year (2016-17)	23,656	23,675	0.1%	Met
2nd Subsequent Year (2017-18)	23,587	23,606	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	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)	22,318	23,540	94.8%	Met
1st Subsequent Year (2016-17)	22,466	23,675	94.9%	Met
2nd Subsequent Year (2017-18)	22,400	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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2015-16)	226,569,174.00		
1st Subsequent Year (2016-17)	232,803,217.00	234,088,443.00	0.6%	Met
2nd Subsequent Year (2017-18)	239,674,293.00	241,409,480.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption 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)	171,730,722.00	191,514,403.00	89.7%	Met
1st Subsequent Year (2016-17)	183,895,887.00	205,433,423.00	89.5%	Met
2nd Subsequent Year (2017-18)	185,144,709.00	207,543,712.00	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	12,017,842.00	12,788,314.00	6.4%	Yes
1st Subsequent Year (2016-17)	12,017,842.00	12,109,906.00	0.8%	No
2nd Subsequent Year (2017-18)	12,317,842.00	12,409,906.00	0.7%	No

Explanation:
(required if Yes)

2015/16 Adjust Prior Year Carryover Title I \$346,000, Title III \$146,000 and Increase Career Tech Grant \$254,000

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	21,959,570.00	25,724,166.00	17.1%	Yes
1st Subsequent Year (2016-17)	8,335,209.00	11,599,156.00	39.2%	Yes
2nd Subsequent Year (2017-18)	8,332,537.00	7,769,714.00	-6.8%	Yes

Explanation:
(required if Yes)

2015/16 New CA Career Pathways Grant \$3 million, New Education Effectiveness Grant \$1.74 million, Adjust Projection for Lottery \$494,000 and decrease One time Discretionary \$1.6 million. 2016/17 New CA Career Pathways Grant \$2.8 million and Adjust Projection for Lottery \$439,000. 2017/18 Adjust Projection for Lottery \$438,000 and Eliminate Prop 39 Clean Energy \$1 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	6,955,507.00	7,085,152.00	1.9%	No
1st Subsequent Year (2016-17)	6,008,654.00	6,080,837.00	1.2%	No
2nd Subsequent Year (2017-18)	5,970,377.00	6,130,837.00	2.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	6,410,344.00	6,887,200.00	7.4%	Yes
1st Subsequent Year (2016-17)	6,574,844.00	6,922,383.00	5.3%	Yes
2nd Subsequent Year (2017-18)	6,734,844.00	6,772,383.00	0.6%	No

Explanation:
(required if Yes)

2015/16 Increase for Text Books \$250,000 and adjust projection for other supplies for Career Pathways \$226,000. 2016/17 Increase for Text Books \$250,000 and adjust projection for other supplies for Career Pathways \$98,000.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	21,444,176.00	25,455,188.00	18.7%	Yes
1st Subsequent Year (2016-17)	22,650,131.00	25,052,922.00	10.6%	Yes
2nd Subsequent Year (2017-18)	23,644,571.00	25,088,578.00	6.1%	Yes

Explanation:
(required if Yes)

2015/16 Increase Operations and Contracted Services for Supplemental Grant \$891,000, Career Pathways \$1.5 million and Educator Effectiveness Grant \$1.6 million. 2016/17 Increase for Supplemental Grant \$903,000 and Career Pathways \$1.33 million.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	40,932,919.00	45,597,632.00	11.4%	Not Met
1st Subsequent Year (2016-17)	26,361,705.00	29,789,899.00	13.0%	Not Met
2nd Subsequent Year (2017-18)	26,620,756.00	26,310,457.00	-1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	27,854,520.00	32,342,388.00	16.1%	Not Met
1st Subsequent Year (2016-17)	29,224,975.00	31,975,305.00	9.4%	Not Met
2nd Subsequent Year (2017-18)	30,379,415.00	31,860,961.00	4.9%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

2015/16 Adjust Prior Year Carryover Title I \$346,000, Title III \$146,000 and Increase Career Tech Grant \$254,000

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

2015/16 New CA Career Pathways Grant \$3 million, New Education Effectiveness Grant \$1.74 million, Adjust Projection for Lottery \$494,000 and decrease One time Discretionary \$1.6 million. 2016/17 New CA Career Pathways Grant \$2.8 million and Adjust Projection for Lottery \$439,000. 2017/18 Adjust Projection for Lottery \$438,000 and Eliminate Prop 39 Clean Energy \$1 million.

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

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

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

2015/16 Increase for Text Books \$250,000 and adjust projection for other supplies for Career Pathways \$226,000. 2016/17 Increase for Text Books \$250,000 and adjust projection for other supplies for Career Pathways \$98,000.

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

2015/16 Increase Operations and Contracted Services for Supplemental Grant \$891,000, Career Pathways \$1.5 million and Educator Effectiveness Grant \$1.6 million. 2016/17 Increase for Supplemental Grant \$903,000 and Career Pathways \$1.33 million.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,572,000.00	6,572,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		7,422,000.00	

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)	17.2%	9.2%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	3.1%	1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	4,645,853.00	192,652,887.00	N/A	Met
1st Subsequent Year (2016-17)	(19,211,240.00)	206,741,907.00	9.3%	Not Met
2nd Subsequent Year (2017-18)	(16,251,831.00)	208,502,196.00	7.8%	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 MYP1 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 MYP1, Line D2)	
Current Year (2015-16)	38,778,816.20		Met
1st Subsequent Year (2016-17)	18,530,729.20		Met
2nd Subsequent Year (2017-18)	499,706.20		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)	39,437,622.00		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):	22,318	22,466	22,400
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	254,099,036.00	268,274,479.00	269,090,522.00
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)	254,099,036.00	268,274,479.00	269,090,522.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,622,971.08	8,048,234.37	8,072,715.66
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)	7,622,971.08	8,048,234.37	8,072,715.66

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)	35,773,809.50	16,562,569.50	310,738.50
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)	(1.00)	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)	7,796,298.58	8,224,262.00	8,306,505.00
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)	43,570,107.08	24,786,831.50	8,617,243.50
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.15%	9.24%	3.20%
District's Reserve Standard (Section 10B, Line 7):	7,622,971.08	8,048,234.37	8,072,715.66
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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(36,969,222.00)	(37,587,844.00)	1.7%	618,622.00	Met
1st Subsequent Year (2016-17)	(38,565,085.00)	(39,194,511.00)	1.6%	629,426.00	Met
2nd Subsequent Year (2017-18)	(37,409,651.00)	(40,974,182.00)	9.5%	3,564,531.00	Not 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)	759,965.00	1,138,484.00	49.8%	378,519.00	Not Met
1st Subsequent Year (2016-17)	789,965.00	1,308,484.00	65.6%	518,519.00	Not Met
2nd Subsequent Year (2017-18)	959,965.00	958,484.00	-0.2%	(1,481.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

2017/18 Eliminate Transfer from Self Insurance Fund \$3 million.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2015/16 Increase Contribution to Fund 61 Child Nutrition \$111,519, to F/12 Child Development \$47,000, to F/11 Adult Ed \$40,000 and to F/17 General Reserve \$180,000. 2016/17 Increase Contribution to Fund 61 Child Nutrition \$111,519, to F/12 Child Development \$47,000, to F/11 Adult Ed \$40,000 and to F/17 General Reserve \$320,000.

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

Project Information:
(required if YES)

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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption?

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

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	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
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	3,781,299.00	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)	5,213,302.00	0.00
1st Subsequent Year (2016-17)	5,376,035.00	0.00
2nd Subsequent Year (2017-18)	5,053,128.00	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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	1,574,792.00	1,609,127.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2015-16)	12,272,651.00	12,582,477.00
a. 1st Subsequent Year (2016-17)	12,820,200.00	13,052,942.00
a. 2nd Subsequent Year (2017-18)	13,400,602.00	13,546,930.00

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

b. Current Year (2015-16)	12,272,651.00	12,582,477.00
b. 1st Subsequent Year (2016-17)	12,820,200.00	13,052,942.00
b. 2nd Subsequent Year (2017-18)	13,400,602.00	13,546,930.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,156.1	1,209.2	1,236.5	1,234.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 15, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 14, 2015

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

No

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)?	Yes	Yes	Yes

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)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	27,016,998	28,367,848	29,786,240
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.0%	5.0%	5.0%

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

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

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,599,043	1,690,780	1,777,951
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	541.3	516.8	521.8	521.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

--	--	--

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

--	--	--

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
10,352,470	10,870,094	11,413,598
100.0%	100.0%	100.0%
300.0%	5.0%	5.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
548,676	576,085	606,165
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	77.7	73.5	75.5	74.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. 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.)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. 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 First Interim Criteria and Standards Review

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First Interim
2015-16 Original Budget
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:

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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 - (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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First Interim
2015-16 Board Approved Operating Budget
Technical Review Checks

East Side Union High

Santa Clara County

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CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
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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.

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PASSED

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

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the

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PASSED

Checks Completed.

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First Interim
2015-16 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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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.

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First Interim
2015-16 Projected Totals
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 - (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	-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.

71	0000	-3,727,048.00
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Explanation:Investment Losses, affected by the Stock Market.

73	0000	-70,534.00
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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.