



WASHINGTON UNIFIED SCHOOL DISTRICT

FIRST INTERIM

FISCAL YEAR 2015-2016

WASHINGTON UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT 2015-2016

FINANCIAL STATEMENT NOTES

REPORTING FORMAT

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- **Positive Certification:** This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- **Qualified Certification:** This means the District may not be able to meet its obligations for the current year and subsequent two years.
- **Negative Certification:** This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Report also meets the criteria for a Positive Certification.

CHANGES IN THE STATE BUDGET SINCE ADOPTION

Changes affecting the state budget and corresponding trailer bills by Governor Brown on June 24, 2015 include the following:

- On September 22, 2015 Governor Brown signed SB 103. This bill specifies that the Educator Effectiveness grants provided through the 2015-16 budget are apportioned to school districts, county offices of education, charter schools, and state special schools in an equal amount per full-time equivalent certificated staff. The Superintendent of Public Instruction shall determine this calculation using data submitted through the California Longitudinal Pupil Achievement Data System.
- The Foster Youth Services program includes an additional \$10 million for coordination of services in each county while requiring districts and COEs to continue providing the same level of direct services as in 2014-15.

Note: Both of the above changes were addressed in the Administration’s 45-Day Revise Budget

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Washington Unified School District, several of the new variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District's funding level. The most significant of these are noted in the following paragraphs.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2015-16, 2016-17 and 2017-18. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and gap funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Grade Span Adjustment (GSA): The base grant for the K-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. For 2015-16 this equates to \$380/student. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF. The current locally bargained ratios are 23:1 (TK, K, 1st, and 2nd) 24:1 (3rd).

Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

Cost of Living Adjustment (COLA): The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation. Under the LCFF, the COLA is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases. The DOF published the 2015-16 COLA as 1.025%, 2016-17 as 1.60%, and 2017-18 as 2.48%.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the

District's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage.

If the District's unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Washington Unified School District, its 69.38% unduplicated percentage would generate a concentration grant for 14.38% of its ADA.

The application of the variables that impact the District's LCFF target are shown below in Chart #1 – LCFF Target Calculation. The LCFF Target for fiscal 2015-2016 is \$70,166,242.

Note: The District is in declining enrollment as the 2015-2016 CBEDS enrollment is down from 7,574 to 7,538; a reduction of 38 students. The ADA of 7,294.33 being used to determine the target is the 2014-2015 ADA as the State allows a one-year hold harmless in a declining enrollment scenario. Using the current year CBEDS enrollment in modeling tools, the project P-2 ADA for 2015-2016 is 7,212. If the declining enrollment trend were to continue, the LCFF target would be adjusted down beginning in 2016-2017.

CALCULATE LCFF TARGET						
					COLA	1.020%
Unduplicated as % of Enrollment		3 yr average		69.38%	69.38%	2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,416.13	7,083	737	1,085	562	22,874,375
Grades 4-6	1,716.90	7,189		998	517	14,942,927
Grades 7-8	1,031.57	7,403		1,027	532	9,245,463
Grades 9-12	2,129.73	8,578	223	1,221	633	22,692,313
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,294.33	55,361,780	2,255,618	7,994,989	4,142,691	69,755,078
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						70,166,242

Chart #1 – LCFF Target Calculation

For fiscal 2015-2016, LCFF Entitlement is estimated to be \$62,802,746 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$7,825,200 (14.235%) over the fiscal 2014-2015 funding level.

CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2015/16
LOCAL CONTROL FUNDING FORMULA TARGET						70,166,242
LOCAL CONTROL FUNDING FORMULA FLOOR						54,977,513
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (<i>LCFF Target less LCFF Floor, if positive</i>)						15,188,729
Current Year Gap Funding				51.52%		7,825,233
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						62,802,746
CALCULATE STATE AID						
Transition Entitlement						62,802,746
Local Revenue (including RDA)						(10,474,691)
Gross State Aid						52,328,055
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						62,802,746
CHANGE OVER PRIOR YEAR		14.23%	7,825,200			
LCFF Entitlement PER ADA						8,610
PER ADA CHANGE OVER PRIOR YEAR		14.24%	1,073			
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2015-16
State Aid		16.22%	7,303,396			52,328,055
Property Taxes net of in-lieu		5.24%	521,803			10,474,691
Charter in-Lieu Taxes		0.00%	-			-
LCFF pre COE, Choice, Supp		14.23%	7,825,199			62,802,746

Chart #2 – LCFF Entitlement Calculation

FEDERAL SEQUESTRATION

On January 18, 2014, the President signed the Consolidated Appropriations Act, which finalized fiscal year (FY) 2014 funding for all government agencies including Education and ends the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act is still in effect until 2023, and its sequestration elements still could come into play in future years. For the 2014-15 school year, which is funded with FY 2014 funds, the District expects a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program will be funded at 5.0% above the FY 2013 sequestration levels.

As the California political scene remains relatively quiet during the perennial legislative intersession, educators across the nation are feeling temblors from the significant seismic activity along the education fault line with the epicenter in Washington, D.C.

A week before Thanksgiving, news broke that a bi-partisan and bi-cameral agreement had been reached to re-authorize—and rename—the Elementary and Secondary Education Act (ESEA) with fundamental policy shifts, as well as to shift greater authority, responsibility, and accountability from the federal U.S. Department of Education (USDE) to states. On Wednesday, December 2, 2015, the House of Representatives passed the measure on a 359-64 vote. It is expected that the Senate will follow suit, after which the measure will be presented to President Barack Obama, who too is expected to support it.

More information will be presented on this topic as re-authorization moves forward.

CASH MANAGEMENT

The 2015-16 adopted State Budget completely repays the prior year deferral of Proposition 98 General Fund for K-12 revenues that decimated cash flow during the Great Recession. For the 2015-16 fiscal year, the State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Proposition 30 apportionments through December 2015. The CDE has posted estimated payment schedules for 2015-16 one-time funding for outstanding mandate claims and Educator Effectiveness. The one-time funds for outstanding mandate claims will be apportioned 40% in November 2015, 40% in December 2015, and 20% in April 2016. Educator Effectiveness one-time funds will be apportioned 80% in December 2015 and 20% in March 2016. The table below illustrates state apportionments for the period of July 2015 through December 2015.

Apportionments	July 2015	Aug. 2015	Sept. 2015	Oct. 2015	Nov. 2015	Dec. 2015
K-12 Principal Apportionment	7/29/15	8/27/15	9/28/15	10/28/15	11/24/15	12/29/15
K-12 Proposition 30 EPA			9/24/15			12/23/15
K-12 Lottery			9/30/15			12/30/15
Funds for Outstanding Mandate Claims (One-time)					40%	40%
Educator Effectiveness (One-time)						80%

CALPADS

As noted above, the LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), or are English Learners (EL), or are foster youth. Because of this, the FRPM, EL and foster youth counts will be all the more important. It is imperative for districts to develop or refine their system for accurately gathering, reporting, and certifying data in CALPADS.

The District's Administration is looking into processes that can be instituted to validate the CALPADS report to ensure the accuracy of the FRPM and EL counts as reported in the student information system. One of the systems but into place this year is a data sharing system with

Yolo County that identifies those students in need and certifies their status. Additionally, the EL coordinator and food services director will be responsible for the review and certification of the CALPADS report.

CATEGORICAL FUNDING PHILOSOPHY SHIFT

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

Williams Act: Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). The 3% contribution requirement to Routine Repair and Maintenance that had been waived in years past has been reinstated. Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years were completely expended under the former EIA restrictions. The District continues to track EIA related expenditures in a locally defined resource and are identified in the LCAP as part of the Supplemental and Concentration expenditures.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA totals will no longer be part of the lottery calculation for 2015-16 and beyond. This potentially has a significant drop in lottery funding for some agencies. The CDE estimates the lottery will provide \$181 per ADA (\$140 per ADA in unrestricted lottery revenues and \$41 per ADA in Prop. 20 revenues) for 2014-16. These rates calculate to funding of \$1,336,731 (\$1,057,140 unrestricted / \$309,591 restricted).

Mandated Costs: The proposed budget increases the Mandate Block Grant (MBG) allocation by \$1.2 million to reflect an increase in the participation of the MBG. Districts opting to accept the MBG will receive \$28.42 per ADA for students in grades K-8, and \$56 per ADA for students in grades 9-12. Opting into the MBG program for fiscal 2015-2016 is expected to generate additional revenues of \$265,280. In addition, for fiscal 2015-2016, a one-time mandate reimbursement payment of \$528 per average daily attendance will be allocated to the District; or \$3,845,292. As with prior mandate reimbursement, there are no conditions on how these dollars

are spent but there is a strong recommendation that they be spent to support Common Core and professional development.

Routine Restricted Maintenance: The attempt to permanently repeal the RRM 3% contribution requirement that was in the last year's May Revision did not make it into the final budget. Consequently, LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) in 2014-2015, and then the 3% requirement returns. The District currently has a contribution rate over 3%.

Educator Effectiveness: On September 22, 2015, Governor Brown signed Senate Bill 103, the Education Budget Trailer Bill, into law, which contained revised appropriation language for \$490 million to be disbursed to districts to enhance the effectiveness of teachers and administrators. The appropriation language changes the calculation of these funds from a per certificated staff head count to one based on 2014-15 fiscal year full-time equivalent (FTE) certificated staff reported by district's in the California Longitudinal Pupil Achievement Data System (CALPADS).

The certificated FTE numbers used in the calculation of funds are posted on the CDE's Educator Effectiveness Web page. The \$490 million is targeted to promote: Beginning teacher and administrator support and mentoring; Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support; Professional development for teachers and administrators that is aligned to the state academic content standards; and Educator quality and effectiveness.

The funding will be available to spend over the next three fiscal years (2015-16, 2016-17, and 2017-18). As a condition of receiving the funds the District is required to develop a plan for how the funds will be spent. The plan shall be explained in a public hearing of the governing board before it is adopted in a subsequent public meeting. On or before July 1, 2018, the LEA will submit a detailed report, still to be developed, to the State Board of Education. The funding results can be found on CDE's website:

<http://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>.

Funds will be released in two installments: 80% in December and 20% in March. The final apportionment will provide approximately \$1,466 per certificated full-time equivalent as reported in the California Longitudinal Pupil Achievement Data System (2014-15). The program is expected to generate \$598,724 for the District.

ENDING FUND BALANCE

The projected ending fund balance for fiscal 2015-2016 for the Unrestricted and Restricted general fund is as follows:

<u>2015/2016</u>		
	Unrestricted	Restricted
Ending Fund Balance	\$ 14,824,501	\$ 1,259,849
Components of Ending Fund Balance		
Economic Uncertainty Reserve	4,837,235	-
Stores / Cash	47,500	-
Prepaid Expense	-	-
Legally Restricted	-	1,259,849
Set Aside for 1:1 Devices	3,175,112	-
Set Aside for Common Core	1,059,958	-
Set Aside for Capital Investment	3,704,696	-
Deferred Maintenance Reserve	2,000,000	-
Unassigned/Unappropriated	\$ -	\$ -

When compared to the 45-Day Revise Budget, the projected ending fund balance for the Unrestricted general fund has increased by \$56,319 while the ending fund balance for the Restricted general fund has decreased by \$885,030; a combined net decrease to the ending fund balance of \$828,711.

MULTI-YEAR PROJECTIONS

As the LCFF and the LCAP continue to evolve, the impact the District remains unique and budget guidance continues to be situational as one-size solutions never fit all situations as there are several calculations that determine the amount a district will receive in a given year under the LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), and LCFF Target.

Regardless, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district's tolerance for risk, trend analysis, structural deficits, cash position, status of labor negotiations, student enrollment and reserve levels.

As the District incorporates implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state's economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In July, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2015-16, 2016-17, and 2017-18 to 51.52%, 35.55%, and 35.51% respectively. These percentages are based on the economic forecasts provided by the DOF as of the enacted budget. These percentages are derived from projected growth in Proposition 98 funding as directed toward funding the LCFF until full implementation.

The increases associated with LCFF gap funding are significantly higher than funding provided to LEAs under the Revenue Limit formula of the past. For the District, estimated increases in 2016-17 and 2017-18 are \$2,937,537 and \$2,373,573 respectively as shown below in Chart #3 – MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT							
		2016-17				2017-18	
LOCAL CONTROL FUNDING FORMULA TARGET		71,065,839				72,270,007	
LOCAL CONTROL FUNDING FORMULA FLOOR		62,802,725				65,509,616	
Applied Funding Formula: Floor or Target		FLOOR				FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)		8,263,114				6,760,391	
Current Year Gap Funding	35.55%	2,937,537		35.11%	2,373,573		
ECONOMIC RECOVERY PAYMENT		-				-	
LCFF Entitlement before Minimum State Aid provisi		65,740,262				67,883,189	

Chart #3 – MYP LCFF Entitlement Calculation

As the level of funding begins to taper off, the disproportion between the funding gap percentage and an increase in dollars received is clear. For the 2015-16 fiscal year, a funding gap percentage of 51.52% generated \$7,825,200 in revenue; for 2016-17 a funding gap of 35.55% generates an estimated \$2,937,537. While the funding gap ratio is 69%, the revenue generation is only 37% by comparison.

The Board of Education's budget directive is conservative in nature and the MYP in prior years as well as this year has been calculated to illustrate more of a "middle of the road" or "worst-case scenario" so that risk(s) can be highlighted. With the continuing changes being made to the Local Control Accountability Plan and potential shifts in expenditures, the MYP for the First Interim Report assumes a conservative increase in funding as shown below in Chart #4 – First Interim MYP.

	Funded Increase @14.23		Est. Funded Increase @ 2.34		Est. Funded Increase @ 1.88%	
	2015/2016		2016/2017		2017/2018	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$69,090,281	\$ 9,092,314	\$65,966,642	\$ 9,124,109	\$67,210,526	\$ 9,174,179
Total Expenditures / Uses / Sources	65,226,793	10,009,201	66,385,673	9,730,716	67,567,733	9,762,647
Net Increase/Decrease	\$ 3,863,488	\$ (916,887)	\$ (419,031)	\$ (606,607)	\$ (357,207)	\$ (588,468)
Beginning Fund Balance	10,961,013	2,176,736	14,824,501	1,259,849	14,405,470	653,242
Ending Fund Balance	\$ 14,824,501	\$ 1,259,849	\$ 14,405,470	\$ 653,242	\$ 14,048,263	\$ 64,775
Components of Ending Fund Balance						
Economic Uncertainty Reserve	4,837,235	-	4,933,980	-	5,032,660	-
Stores / Cash	47,500	-	60,000	-	60,000	-
Prepaid Expense	-	-	-	-	-	-
Legally Restricted	-	1,259,849	-	653,242	-	64,775
Set Aside for 1:1 Devices	3,175,112	-	2,863,879	-	2,581,595	-
Set Aside for Common Core	1,059,958	-	956,058	-	861,823	-
Set Aside for Capital Investment	3,704,696	-	3,341,552	-	3,012,185	-
Deferred Maintenance Reserve	2,000,000	-	2,250,000	-	2,500,000	-
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Chart #4 – First Interim MYP

The First Interim MYP shows increases to State revenues equal to \$1,673,318 for 2015-16. The increase is the equivalent of applying a funding increase of 2.38% on the LCFF entitlement (50% of the anticipated entitlement) and a 1.60% COLA on other State revenue. For fiscal 2016-17, the funding increase is 1.88% on the LCFF entitlement (50% of the anticipated entitlement) and a 1.88% COLA on other State revenue.

RESERVES

The District's oversight agent, the Yolo County Office of Education, continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. As such, the Board of Education and the Administration have established a minimum fund balance reserve of 6.5%, or \$4,837,235.

The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand

There are a variety of benefits to the District for maintaining higher than minimum reserves including but not limited to:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit finding
- Protection against the volatility of state revenues
- Protection against the volatility of property tax revenues for basic aid districts
- Cash management / avoiding the cost of borrowing cash
- Protection against declining enrollment
- Protection against the expiration of parcel taxes
- Protection to cover increases in fixed and statutory costs
- Financial flexibility to shift resources as priorities set through the LCAP process change
- Planning for major projects such as information technology upgrades or deferred maintenance

However, of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF

implementation because gap percentage funding is correlated with Proposition 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

PROPOSITION 2 PASSAGE TRIGGERS CAP ON DISTRICT RESERVES

With the approval by voters of Proposition 2 on November 4, 2014, a Public School System Stabilization Account (PSSSA / Prop 98 Rainy Day Reserve) was established. For a contribution to the PSSSA reserve to occur, all of the following must be true:

1. All Proposition 98 maintenance factor amounts outstanding as of 2013-14 (\$6.6 billion) must have been paid to schools.
2. Capital gains taxes must be greater than 8% of state general fund revenue (capital gains taxes have exceeded 8% seven times in the past 16 years)
3. Proposition 98 must be calculated using Test 1
4. Proposition 98 must not be suspended

If all of the conditions above are met, and a transfer is made to the Public School System Stabilization Account, then SB 858's reserve cap provisions come into effect. In the fiscal year immediately after a transfer to the PSSSA is made, a school district's adopted or revised budget is prohibited from containing a combined assigned or unassigned ending fund balance in excess of either two or three times the minimum recommended reserve for economic uncertainties, as established by the State Board of Education pursuant to Section 33128(a).

- For school districts with fewer than 400,000 ADA, twice the school district's applicable minimum recommended reserve for economic uncertainties adopted by the state board.
- For school districts with more than 400,000 ADA, three times the school district's applicable minimum recommended reserve for economic uncertainties adopted by the state board.

For the 2015-2016 budget cycle, the four conditions required to create a cap on reserves was not met and therefor the stated reserves of the Board of Education remain in compliance.

CONCLUSION

Overall the District's fiscal position is stable. If the influx of revenues continues in future years via the Local Control Funding Formula, the District's long awaited programmatic recovery can be realized. However, caution is warranted as the increase in the LCFF are flattening and once fully implemented will only increase at the rate of the COLA. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next five (5) fiscal years which could be a bright spot. But it should be recognized that the surpluses assume that spending is flat; an assumption that may be a temptation the Legislature cannot resist. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan which will continue to guide the spending habits of the District for the next three (3) years.

FIRST INTERIM 2015-2016 VARIANCE REPORT

The Washington Unified School District (WUSD) First Interim report is based on the revenues and expenses thru the fiscal period ending October 31, 2015. The variance analysis compares data in the interim report to data in the approved budget presented to the BOE in August, 2015.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding increased by \$460,138 or 0.73%. This increase is attributed to updating of the LCFF calculator as well as adjustment to in-lieu taxes for the Lighthouse Charter School and the EPIC Charter School. In addition, ADA adjustments will be made throughout the year that will impact this revenue stream.
2. Other State revenue decreased by 478,595 or 9.27%. This decrease is a result of adjustments made to both unrestricted lottery and the mandated block grant.
3. Other local revenue increased by \$26,784 or 10.14%. This increase is a result of an adjustment to transfer funds from other agencies and budget of the expansion of the BTSA program to outside individuals/entities.

Overall, unrestricted revenues increased by \$8,327 or 0.01%

EXPENDITURE VARIANCE

1. Certificated Salaries decreased by \$530,578 or 1.86%. This decrease is attributable primarily due to balancing the position control system to the budget system which contained place holders for the compensation increase that was effective July 1, 2015.
2. Classified Salaries decreased by \$27,301 or 0.30%. This decrease is attributable primarily due to balancing the position control system to the budget system which contained place holders for the compensation increase that was effective July 1, 2015.
3. Employee Benefits increased by \$1,165,111 or 10.27%. Updating of statutory benefit rates and the balancing of the position control system to the budget system for the purpose noted above generated this increase.
4. Books and Supplies decreased by \$134,671 or 5.90%. This decrease is attributable primarily to the posting of carryover and balancing of the associated expenses for QEIA, the communications budget, and the specialized secondary program budget.
5. Services and Other Operating Expenses increased by \$90,953 or 1.79%. This increase is attributable primarily to the posting of carryover and balancing of the associated expenses as well as a shift of non-capitalized purchase to capitalized expenditures.

6. Capital Outlay increased by \$369,381 or 21.48%. This increase is as result of the bus purchase approved by the BOE in the spring. As the buses were not received until after June 30, 2015, the expense could not be included in last year's budget.
7. Transfers of Indirect Cost decreased by \$95,045 or 7.7%. This decrease is a result in the shift of funding between restricted and unrestricted resources.

Overall unrestricted expenses increased by \$837,850 or 1.47%

CONTRIBUTIONS VARIANCE

1. The contribution from the unrestricted general fund to the restricted general fund increased by \$14,158 or 0.17%. The increase was the result of an adjustment to the debt service of the Clean Renewable Energy Bond and the Qualified School Construction Bond. The total contribution between the unrestricted and restricted programs is estimated at \$8,368,853.

ALL OTHER FUNDS

ADULT EDUCATION – FUND 11

Revenue in the Adult Education fund increased by \$62,226 or 27%. The expense stream has a corresponding adjustment to books, supplies, and professional services. The estimated fund balance is projected to be \$24,388.67.

CHILD DEVELOPMENT – FUND 12

The Child Development fund has an increase in revenues of \$9,031 or 0.5%. This increase is due to the changes in projected enrollment for both federal and state programs. The fund had a corresponding increase in expenditures that offset the decrease in revenue. Without support from the Unrestricted General Fund, it is anticipated that the fund will close with a deficit balance of \$34,573.00. The Board will be update on the status of the fund balance and the potential need for a contribution as the year progresses.

CAFETERIA – FUND 13

Revenue in the Cafeteria Fund increased by \$102,632 or 2.2%. The expense stream has a corresponding adjustment to employee benefits and professional services. The estimated fund balance is projected to be \$121,074.

FACILITIES – FUND 21

This is a new fund that was opened this year to track the Measure V Bond proceeds and project expenditures. Proceeds for the year are \$24,900,000 and estimated expenditures are \$21,048,471 in support of the Bryte CTE campus, the Bridgeway Island 6-8 Expansion and other projects previously defined by the BOE.

CAPITAL FACILITIES – FUND 25

There were no changes to the anticipated revenue stream in the Capital Facilities fund. However, expenses have been increased by \$5.7M in support of capital improvement projects that range from roofing, modular relocations, paving, etc. The estimated fund balance is projected to be \$9,305,184.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

This is a new fund that was opened to track the expenditures associated with the Emergency Repair Program. Revenues for this fund are \$3,969,027 and expenditures are \$4,623,520 in support of capital improvement projects; primarily roofing. The projected ending fund balance is \$1,226,954.

WUSD SCHOLARSHIPS – FUND 73

There were no changes to the anticipated revenue and expense streams for the WUSD Scholarship Fund.

–END–

WUSD FIRST INTERIM 2014-2015 INTERIM SUMMARY AND VARIANCE REPORT

2015-2016 Budget General Fund - Revenue Limit Summary Fund 01 - 45-Day Revise Budget			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	62,301,930.00	-	62,301,930.00
2. Federal Revenues	-	4,163,467.00	4,163,467.00
3. Other State Revenue	5,642,565.00	1,327,873.00	6,970,438.00
4. Other Local Revenue	237,459.00	2,408,878.00	2,646,337.00
5. Total Revenues	68,181,954.00	7,900,218.00	76,082,172.00
B. Expenditures			
1. Certificated Salaries	29,095,529.00	4,632,130.00	33,727,659.00
2. Classified Salaries	9,034,356.00	2,443,951.00	11,478,307.00
3. Employee Benefits	10,181,446.00	2,018,612.00	12,200,058.00
4. Books and Supplies	2,415,459.00	1,483,875.00	3,899,334.00
5. Services and Other Operating Expenses	4,986,635.00	3,663,605.00	8,650,240.00
6. Capital Outlay	1,350,240.00	313,238.00	1,663,478.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	120,251.00	205,215.00
8. Other Outgo - Transfers of Indirect Costs	(1,128,539.00)	808,272.00	(320,267.00)
9. Total Expenditures	56,020,090.00	15,483,934.00	71,504,024.00
C. Excess (Deficiency) of Revenues over Ex	12,161,864.00	(7,583,716.00)	4,578,148.00
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(802,836.00)	(802,836.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(8,354,695.00)	8,354,695.00	-
4. Total, Other Financing Sources / Uses	(8,354,695.00)	7,551,859.00	(802,836.00)
E. Net Increase (Decrease) in Fund Balance	3,807,169.00	(31,857.00)	3,775,312.00
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,370,201.82	40,778.12	10,410,979.94
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	10,370,201.82	40,778.12	10,410,979.94
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,370,201.82	40,778.12	10,410,979.94
2. Projected Ending Fund Balance	14,177,370.82	8,921.12	14,186,291.94
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	22,500.00	-	22,500.00
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	8,921.52	8,921.52
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned	-	-	-
Other Designations	-	-	-
SFSF ARRA Reversion	3,003,700.86	-	3,003,700.86
Education Jobs Fund Reversion	1,002,066.96	-	1,002,066.96
Restricted Maintenance Reserve	3,504,317.00	-	3,504,317.00
Deferred Maintenance Reserve	2,000,000.00	-	2,000,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	4,619,786.00	-	4,619,786.00
Unassigned/Unappropriated	-	(0.40)	(0.40)

2015-2016 Budget General Fund - Revenue Limit Summary Fund 01 - First Interim Budget			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	62,762,068.00	-	62,762,068.00
2. Federal Revenues	-	4,564,539.00	4,564,539.00
3. Other State Revenue	5,163,970.00	1,987,180.00	7,151,150.00
4. Other Local Revenue	264,243.00	2,540,595.00	2,804,838.00
5. Total Revenues	68,190,281.00	9,092,314.00	77,282,595.00
B. Expenditures			
1. Certificated Salaries	28,564,951.00	5,276,634.00	33,841,585.00
2. Classified Salaries	9,007,055.00	2,367,569.00	11,374,624.00
3. Employee Benefits	11,346,557.00	2,142,453.00	13,489,010.00
4. Books and Supplies	2,280,788.00	2,127,395.00	4,408,183.00
5. Services and Other Operating Expenses	5,077,588.00	4,317,042.00	9,394,630.00
6. Capital Outlay	1,719,621.00	310,000.00	2,029,621.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	120,251.00	205,215.00
8. Other Outgo - Transfers of Indirect Costs	(1,223,584.00)	899,716.00	(323,868.00)
9. Total Expenditures	56,857,940.00	17,561,060.00	74,419,000.00
C. Excess (Deficiency) of Revenues over Expenditures	11,332,341.00	(8,468,746.00)	2,863,595.00
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	900,000.00	-	900,000.00
b. Transfer Out	-	(816,994.00)	(816,994.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(8,368,853.00)	8,368,853.00	-
4. Total, Other Financing Sources / Uses	(7,468,853.00)	7,551,859.00	83,006.00
E. Net Increase (Decrease) in Fund Balance	3,863,488.00	(916,887.00)	2,946,601.00
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,961,013.00	2,176,736.00	13,137,749.00
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	10,961,013.00	2,176,736.00	13,137,749.00
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,961,013.00	2,176,736.00	13,137,749.00
2. Ending Balance	14,824,501.00	1,259,849.00	16,084,350.00
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	22,500.00	-	22,500.00
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	1,259,849.00	1,259,849.00
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned	-	-	-
Other Designations	-	-	-
Set Aside for 1:1 Devices	3,175,112.00	-	3,175,112.00
Set Aside for Common Core	1,059,958.00	-	1,059,958.00
Set Aside for Capital Investment	3,704,694.00	-	3,704,694.00
Deferred Maintenance Reserve	2,000,002.00	-	2,000,002.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	4,837,235.00	-	4,837,235.00
Unassigned/Unappropriated	-	-	-

2015-2016 Budget
General Fund - Revenue Limit Summary
Fund 01 - Variance Analysis

Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	(460,138.00)	-0.73%	-	#DIV/0!	(460,138.00)
2. Federal Revenues	-	0.00%	(401,072.00)	-8.79%	(401,072.00)
3. Other State Revenue	478,595.00	9.27%	(659,307.00)	-33.18%	(180,712.00)
4. Other Local Revenue	(26,784.00)	-10.14%	(131,717.00)	-5.18%	(158,501.00)
5. Total Revenues	(8,327.00)	-0.01%	(1,192,096.00)	-13.11%	(1,200,423.00)
B. Expenditures					
1. Certificated Salaries	530,578.00	1.86%	(644,504.00)	-12.21%	(113,925.98)
2. Classified Salaries	27,301.00	0.30%	76,382.00	3.23%	103,683.00
3. Employee Benefits	(1,165,111.00)	-10.27%	(123,841.00)	-5.78%	(1,288,952.10)
4. Books and Supplies	134,671.00	5.90%	(643,520.00)	-30.25%	(508,848.94)
5. Services and Other Operating Expenses	(90,953.00)	-1.79%	(653,437.00)	-15.14%	(744,390.02)
6. Capital Outlay	(369,381.00)	-21.48%	3,238.00	0.00%	(366,143.21)
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	-	0.00%	-
8. Other Outgo - Transfers of Indirect Costs	95,045.00	-7.77%	(91,444.00)	-10.16%	3,600.92
9. Total Expenditures	(837,850.00)	-1.47%	(2,077,126.00)	-11.83%	(2,914,976.33)
C. Excess (Deficiency) of Revenues over Expenditures	829,523.00	7.32%	885,030.00	-10.45%	1,714,553.33
D. Other Financing Sources / Uses					
1. Interfund Transfers					-
a. Transfer In	(900,000.00)	0.00%	-	0.00%	(900,000.00)
b. Transfer Out	-	0.00%	14,158.00	-1.73%	14,158.00
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	14,158.00	-0.17%	(14,158.00)	-0.17%	(0.00)
4. Total, Other Financing Sources / Uses	(885,842.00)	11.86%	-	0.00%	(885,841.88)
E. Net Increase (Decrease) in Fund Balance	(56,319.00)	-1.46%	885,030.00	-96.53%	828,711.45

GENERAL FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	62,502,976.00	62,301,930.00	18,373,218.24	62,762,068.00	460,138.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,684,276.00	5,642,565.00	279,941.73	5,163,970.00	(478,595.00)	-8.5%
4) Other Local Revenue		8600-8799	237,459.00	237,459.00	86,005.05	264,243.00	26,784.00	11.3%
5) TOTAL, REVENUES			64,424,711.00	68,181,954.00	18,739,165.02	68,190,281.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,095,529.00	29,095,529.00	10,149,660.18	28,564,951.00	530,578.00	1.8%
2) Classified Salaries		2000-2999	9,034,356.00	9,034,356.00	3,401,283.17	9,007,055.00	27,301.00	0.3%
3) Employee Benefits		3000-3999	9,970,846.00	10,181,446.00	4,165,946.10	11,346,557.00	(1,165,111.00)	-11.4%
4) Books and Supplies		4000-4999	2,404,735.00	2,415,459.00	473,626.33	2,280,788.00	134,671.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	4,981,035.00	4,986,635.00	2,644,706.48	5,077,588.00	(90,953.00)	-1.8%
6) Capital Outlay		6000-6999	1,350,240.00	1,350,240.00	475,581.14	1,719,621.00	(369,381.00)	-27.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	84,964.00	84,964.00	0.00	84,964.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,105,519.00)	(1,128,539.00)	(106,519.91)	(1,223,584.00)	95,045.00	-8.4%
9) TOTAL, EXPENDITURES			55,816,186.00	56,020,090.00	21,204,283.49	56,857,940.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,608,525.00	12,161,864.00	(2,465,118.47)	11,332,341.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	900,000.00	900,000.00	900,000.00	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	(8,354,695.00)	(8,354,695.00)	(555,681.00)	(8,368,853.00)	(14,158.00)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,354,695.00)	(8,354,695.00)	344,319.00	(7,468,853.00)		

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)			253,830.00	3,807,169.00	(2,120,799.47)	3,863,488.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,961,013.40	10,961,013.40		10,961,013.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,961,013.40	10,961,013.40		10,961,013.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,961,013.40	10,961,013.40		10,961,013.40		
2) Ending Balance, June 30 (E + F1e)			11,214,843.40	14,768,182.40		14,824,501.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	22,500.00	22,500.00		22,500.00		
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	6,547,557.40	10,100,896.40		9,939,766.40		
Deferred Maintenance	0000	9780	2,000,000.00					
Common Core Implementation	0000	9780	414,572.45					
1:1 Devices	0000	9780	1,818,568.21					
Common Core Implementation	1100	9780	192,526.46					
Capital Investment: Furniture, Fleet Ve	1100	9780	2,121,890.28					
Deferred Maintenance	0000	9780		2,000,000.00				
Common Core Implementation	0000	9780		1,081,469.67				
Capital Investment: Furniture, Fleet Ve	0000	9780		1,359,747.52				
1:1 Devices	0000	9780		3,239,548.47				
Capital Investment: Furniture, Fleet Ve	1100	9780		2,420,130.74				
Deferred Maintenance	0000	9780				2,000,000.00		
Common Core Implementation	0000	9780				1,059,958.81		
Capital Investment: Furniture, Fleet Ve	0000	9780				1,283,508.27		
1:1 Devices	0000	9780				3,175,112.58		
Capital Investment: Furniture, Fleet Ve	1100	9780				2,421,186.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,619,786.00	4,619,786.00		4,837,235.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	43,698,815.00	43,497,769.00	15,935,670.00	42,627,164.00	(870,605.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	8,882,882.00	8,882,882.00	2,425,223.00	9,700,891.00	818,009.00	9.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,488.00	130,488.00	0.00	129,097.00	(1,391.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,704.00	10,704.00	0.00	10,145.00	(559.00)	-5.2%
County & District Taxes								
Secured Roll Taxes		8041	8,778,181.00	8,778,181.00	0.00	10,633,918.00	1,855,737.00	21.1%
Unsecured Roll Taxes		8042	177,100.00	177,100.00	0.00	371,632.00	194,532.00	109.8%
Prior Years' Taxes		8043	1,592.00	1,592.00	0.00	1,800.00	208.00	13.1%
Supplemental Taxes		8044	250,250.00	250,250.00	0.00	270,000.00	19,750.00	7.9%
Education Revenue Augmentation Fund (ERAF)		8045	(920,391.00)	(920,391.00)	0.00	267,809.00	1,188,200.00	-129.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,060,796.00	2,060,796.00	0.00	0.00	(2,060,796.00)	-100.0%
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			63,070,417.00	62,869,371.00	18,360,893.00	64,012,456.00	1,143,085.00	1.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(166,707.00)	(166,707.00)	0.00	(40,678.00)	126,029.00	-75.6%
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	(400,734.00)	(400,734.00)	12,325.24	(1,209,710.00)	(808,976.00)	201.9%
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			62,502,976.00	62,301,930.00	18,373,218.24	62,762,068.00	460,138.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	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								
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	732,850.00	732,850.00	265,280.00	265,280.00	(467,570.00)	-63.8%
Lottery - Unrestricted and Instructional Materials		8560	951,426.00	1,057,140.00	12,886.54	1,057,140.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	3,852,575.00	1,775.19	3,841,550.00	(11,025.00)	-0.3%
TOTAL, OTHER STATE REVENUE			1,684,276.00	5,642,565.00	279,941.73	5,163,970.00	(478,595.00)	-8.5%

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)
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	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,000.00	35,000.00	39,188.00	35,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	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%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	172,459.00	172,459.00	46,817.05	199,243.00	26,784.00	15.5%
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			237,459.00	237,459.00	86,005.05	264,243.00	26,784.00	11.3%
TOTAL, REVENUES			64,424,711.00	68,181,954.00	18,739,165.02	68,190,281.00	8,327.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	24,992,607.00	24,992,607.00	8,458,932.78	24,125,859.00	866,748.00	3.5%
Certificated Pupil Support Salaries		1200	824,700.00	824,700.00	262,031.49	850,700.00	(26,000.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,116,582.00	3,116,582.00	1,367,331.99	3,420,652.00	(304,070.00)	-9.8%
Other Certificated Salaries		1900	161,640.00	161,640.00	61,363.92	167,740.00	(6,100.00)	-3.8%
TOTAL, CERTIFICATED SALARIES			29,095,529.00	29,095,529.00	10,149,660.18	28,564,951.00	530,578.00	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	111.22	0.00	0.00	0.0%
Classified Support Salaries		2200	4,383,051.00	4,383,051.00	1,865,557.18	4,953,370.00	(570,319.00)	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	680,755.00	680,755.00	308,429.46	722,815.00	(42,060.00)	-6.2%
Clerical, Technical and Office Salaries		2400	3,261,523.00	3,261,523.00	1,032,915.20	2,630,854.00	630,669.00	19.3%
Other Classified Salaries		2900	709,027.00	709,027.00	194,270.11	700,016.00	9,011.00	1.3%
TOTAL, CLASSIFIED SALARIES			9,034,356.00	9,034,356.00	3,401,283.17	9,007,055.00	27,301.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,896,650.00	2,896,650.00	1,073,728.92	3,101,402.00	(204,752.00)	-7.1%
PERS		3201-3202	896,547.00	896,547.00	374,183.04	995,097.00	(98,550.00)	-11.0%
OASDI/Medicare/Alternative		3301-3302	976,698.00	976,698.00	394,150.24	1,048,367.00	(71,669.00)	-7.3%
Health and Welfare Benefits		3401-3402	3,802,349.00	3,802,349.00	1,606,752.31	4,087,373.00	(285,024.00)	-7.5%
Unemployment Insurance		3501-3502	17,407.00	17,407.00	7,878.05	24,171.00	(6,764.00)	-38.9%
Workers' Compensation		3601-3602	1,381,010.00	1,381,010.00	541,446.94	1,488,467.00	(107,457.00)	-7.8%
OPEB, Allocated		3701-3702	0.00	210,600.00	(129,567.80)	255,000.00	(44,400.00)	-21.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	185.00	185.00	297,374.40	346,680.00	(346,495.00)	#####
TOTAL, EMPLOYEE BENEFITS			9,970,846.00	10,181,446.00	4,165,946.10	11,346,557.00	(1,165,111.00)	-11.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	150,545.00	150,545.00	(2,346.75)	40,545.00	110,000.00	73.1%
Books and Other Reference Materials		4200	50,753.00	52,253.00	8,478.46	50,290.00	1,963.00	3.8%
Materials and Supplies		4300	1,850,493.00	1,859,717.00	362,126.94	1,827,357.00	32,360.00	1.7%
Noncapitalized Equipment		4400	352,944.00	352,944.00	105,367.68	362,596.00	(9,652.00)	-2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,404,735.00	2,415,459.00	473,626.33	2,280,788.00	134,671.00	5.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	131,400.00	131,400.00	84,394.02	131,400.00	0.00	0.0%
Dues and Memberships		5300	37,670.00	37,670.00	26,354.16	37,870.00	(200.00)	-0.5%
Insurance		5400-5450	410,693.00	410,693.00	450,240.00	410,693.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,288,000.00	1,288,000.00	404,004.20	1,288,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,301.00	452,301.00	203,912.40	479,488.00	(27,187.00)	-6.0%
Transfers of Direct Costs		5710	(6,336.00)	(6,336.00)	122.75	(6,697.00)	361.00	-5.7%
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	2,567,148.00	2,572,748.00	1,345,784.09	2,640,548.00	(67,800.00)	-2.6%
Communications		5900	100,159.00	100,159.00	129,894.86	96,286.00	3,873.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,981,035.00	4,986,635.00	2,644,706.48	5,077,588.00	(90,953.00)	-1.8%

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)
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	1,200,240.00	1,200,240.00	475,581.14	1,569,621.00	(369,381.00)	-30.8%
Equipment Replacement		6500	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,350,240.00	1,350,240.00	475,581.14	1,719,621.00	(369,381.00)	-27.4%
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	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	84,964.00	84,964.00	0.00	84,964.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			84,964.00	84,964.00	0.00	84,964.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(804,629.00)	(808,272.00)	(25,768.59)	(899,716.00)	91,444.00	-11.3%
Transfers of Indirect Costs - Interfund		7350	(300,890.00)	(320,267.00)	(80,751.32)	(323,868.00)	3,601.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,105,519.00)	(1,128,539.00)	(106,519.91)	(1,223,584.00)	95,045.00	-8.4%
TOTAL, EXPENDITURES			55,816,186.00	56,020,090.00	21,204,283.49	56,857,940.00	(837,850.00)	-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	900,000.00	900,000.00	900,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	900,000.00	900,000.00	900,000.00	New
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	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	(8,354,695.00)	(8,354,695.00)	(555,681.00)	(8,368,853.00)	(14,158.00)	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,354,695.00)	(8,354,695.00)	(555,681.00)	(8,368,853.00)	(14,158.00)	0.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,354,695.00)	(8,354,695.00)	344,319.00	(7,468,853.00)	885,842.00	-10.6%

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	4,163,467.00	4,163,467.00	822,141.81	4,564,539.00	401,072.00	9.6%
3) Other State Revenue		8300-8599	1,195,049.00	1,327,873.00	100,868.21	1,987,180.00	659,307.00	49.7%
4) Other Local Revenue		8600-8799	2,408,878.00	2,408,878.00	1,035,928.30	2,540,595.00	131,717.00	5.5%
5) TOTAL, REVENUES			7,767,394.00	7,900,218.00	1,958,938.32	9,092,314.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,632,130.00	4,632,130.00	1,372,530.05	5,276,634.00	(644,504.00)	-13.9%
2) Classified Salaries		2000-2999	2,443,951.00	2,443,951.00	907,759.34	2,367,569.00	76,382.00	3.1%
3) Employee Benefits		3000-3999	2,018,612.00	2,018,612.00	681,262.27	2,142,453.00	(123,841.00)	-6.1%
4) Books and Supplies		4000-4999	1,360,814.00	1,483,875.00	612,666.53	2,127,395.00	(643,520.00)	-43.4%
5) Services and Other Operating Expenditures		5000-5999	3,657,485.00	3,663,605.00	902,919.54	4,317,042.00	(653,437.00)	-17.8%
6) Capital Outlay		6000-6999	313,238.00	313,238.00	(598.23)	310,000.00	3,238.00	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,251.00	120,251.00	0.00	120,251.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	804,629.00	808,272.00	25,768.59	899,716.00	(91,444.00)	-11.3%
9) TOTAL, EXPENDITURES			15,351,110.00	15,483,934.00	4,502,308.09	17,561,060.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,583,716.00)	(7,583,716.00)	(2,543,369.77)	(8,468,746.00)		
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	802,836.00	802,836.00	555,681.00	816,994.00	(14,158.00)	-1.8%
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	8,354,695.00	8,354,695.00	555,681.00	8,368,853.00	14,158.00	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,551,859.00	7,551,859.00	0.00	7,551,859.00		

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)			(31,857.00)	(31,857.00)	(2,543,369.77)	(916,887.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,176,736.21	2,176,736.21		2,176,736.21	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)			2,176,736.21	2,176,736.21		2,176,736.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,736.21	2,176,736.21		2,176,736.21		
2) Ending Balance, June 30 (E + F1e)			2,144,879.21	2,144,879.21		1,259,849.21		
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	2,144,879.21	2,144,879.21		1,259,849.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,246,571.00	1,246,571.00	0.00	1,246,571.00	0.00	0.0%
Special Education Discretionary Grants		8182	85,913.00	85,913.00	3,715.51	89,629.00	3,716.00	4.3%
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	1,887,080.00	1,887,080.00	533,354.66	2,356,271.00	469,191.00	24.9%
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	379,671.00	379,671.00	104,211.00	377,453.00	(2,218.00)	-0.6%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	150,000.00	150,000.00	43,270.46	183,937.00	33,937.00	22.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	67,790.00	67,790.00	0.00	67,790.00	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	346,442.00	346,442.00	137,590.18	242,888.00	(103,554.00)	-29.9%
TOTAL, FEDERAL REVENUE			4,163,467.00	4,163,467.00	822,141.81	4,564,539.00	401,072.00	9.6%
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 Materials		8560	226,530.00	309,591.00	18,710.51	309,591.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	646,631.00	646,631.00	0.00	646,631.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	28,760.02	128,760.00	128,760.00	New
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	321,888.00	371,651.00	53,397.68	902,198.00	530,547.00	142.8%
TOTAL, OTHER STATE REVENUE			1,195,049.00	1,327,873.00	100,868.21	1,987,180.00	659,307.00	49.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm€		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	199,878.00	199,878.00	271,035.30	331,595.00	131,717.00	65.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,209,000.00	2,209,000.00	764,893.00	2,209,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,408,878.00	2,408,878.00	1,035,928.30	2,540,595.00	131,717.00	5.5%
TOTAL, REVENUES			7,767,394.00	7,900,218.00	1,958,938.32	9,092,314.00	1,192,096.00	15.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,383,629.00	3,383,629.00	998,240.50	4,121,057.00	(737,428.00)	-21.8%
Certificated Pupil Support Salaries		1200	612,314.00	612,314.00	182,654.55	653,491.00	(41,177.00)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	259,005.00	259,005.00	117,015.12	295,904.00	(36,899.00)	-14.2%
Other Certificated Salaries		1900	377,182.00	377,182.00	74,619.88	206,182.00	171,000.00	45.3%
TOTAL, CERTIFICATED SALARIES			4,632,130.00	4,632,130.00	1,372,530.05	5,276,634.00	(644,504.00)	-13.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,369,063.00	1,369,063.00	485,585.79	1,371,372.00	(2,309.00)	-0.2%
Classified Support Salaries		2200	634,765.00	634,765.00	270,630.36	634,765.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	125,877.00	125,877.00	56,447.70	125,877.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	153,741.00	153,741.00	55,922.25	153,842.00	(101.00)	-0.1%
Other Classified Salaries		2900	160,505.00	160,505.00	39,173.24	81,713.00	78,792.00	49.1%
TOTAL, CLASSIFIED SALARIES			2,443,951.00	2,443,951.00	907,759.34	2,367,569.00	76,382.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	460,201.00	460,201.00	138,146.46	588,067.00	(127,866.00)	-27.8%
PERS		3201-3202	263,413.00	263,413.00	106,989.63	267,311.00	(3,898.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	235,956.00	235,956.00	90,267.51	242,658.00	(6,702.00)	-2.8%
Health and Welfare Benefits		3401-3402	761,561.00	761,561.00	252,298.79	732,871.00	28,690.00	3.8%
Unemployment Insurance		3501-3502	3,945.00	3,945.00	1,138.36	4,135.00	(190.00)	-4.8%
Workers' Compensation		3601-3602	261,586.00	261,586.00	90,931.57	274,171.00	(12,585.00)	-4.8%
OPEB, Allocated		3701-3702	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,950.00	6,950.00	1,489.95	8,240.00	(1,290.00)	-18.6%
TOTAL, EMPLOYEE BENEFITS			2,018,612.00	2,018,612.00	681,262.27	2,142,453.00	(123,841.00)	-6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	226,530.00	309,591.00	117,925.02	309,591.00	0.00	0.0%
Books and Other Reference Materials		4200	23,500.00	23,500.00	67,856.96	97,246.00	(73,746.00)	-313.8%
Materials and Supplies		4300	1,090,784.00	1,130,784.00	212,153.65	1,646,779.00	(515,995.00)	-45.6%
Noncapitalized Equipment		4400	20,000.00	20,000.00	214,730.90	73,779.00	(53,779.00)	-268.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,360,814.00	1,483,875.00	612,666.53	2,127,395.00	(643,520.00)	-43.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	970,000.00	970,000.00	165,449.34	970,000.00	0.00	0.0%
Travel and Conferences		5200	77,522.00	83,642.00	50,385.15	172,712.00	(89,070.00)	-106.5%
Dues and Memberships		5300	3,200.00	3,200.00	699.00	3,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	242,000.00	242,000.00	26,214.18	242,000.00	0.00	0.0%
Transfers of Direct Costs		5710	6,336.00	6,336.00	843.25	6,697.00	(361.00)	-5.7%
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	2,325,397.00	2,325,397.00	649,459.70	2,893,403.00	(568,006.00)	-24.4%
Communications		5900	33,030.00	33,030.00	9,868.92	29,030.00	4,000.00	12.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,657,485.00	3,663,605.00	902,919.54	4,317,042.00	(653,437.00)	-17.8%

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)
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	238,238.00	238,238.00	0.00	235,000.00	3,238.00	1.4%
Equipment Replacement		6500	75,000.00	75,000.00	(598.23)	75,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			313,238.00	313,238.00	(598.23)	310,000.00	3,238.00	1.0%
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	120,251.00	120,251.00	0.00	120,251.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,251.00	120,251.00	0.00	120,251.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	804,629.00	808,272.00	25,768.59	899,716.00	(91,444.00)	-11.3%
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			804,629.00	808,272.00	25,768.59	899,716.00	(91,444.00)	-11.3%
TOTAL, EXPENDITURES			15,351,110.00	15,483,934.00	4,502,308.09	17,561,060.00	(2,077,126.00)	-13.4%

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)
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	802,836.00	802,836.00	555,681.00	816,994.00	(14,158.00)	-1.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			802,836.00	802,836.00	555,681.00	816,994.00	(14,158.00)	-1.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
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	8,354,695.00	8,354,695.00	555,681.00	8,368,853.00	14,158.00	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,354,695.00	8,354,695.00	555,681.00	8,368,853.00	14,158.00	0.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,551,859.00	7,551,859.00	0.00	7,551,859.00	0.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	62,502,976.00	62,301,930.00	18,373,218.24	62,762,068.00	460,138.00	0.7%
2) Federal Revenue		8100-8299	4,163,467.00	4,163,467.00	822,141.81	4,564,539.00	401,072.00	9.6%
3) Other State Revenue		8300-8599	2,879,325.00	6,970,438.00	380,809.94	7,151,150.00	180,712.00	2.6%
4) Other Local Revenue		8600-8799	2,646,337.00	2,646,337.00	1,121,933.35	2,804,838.00	158,501.00	6.0%
5) TOTAL, REVENUES			72,192,105.00	76,082,172.00	20,698,103.34	77,282,595.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,727,659.00	33,727,659.00	11,522,190.23	33,841,585.00	(113,926.00)	-0.3%
2) Classified Salaries		2000-2999	11,478,307.00	11,478,307.00	4,309,042.51	11,374,624.00	103,683.00	0.9%
3) Employee Benefits		3000-3999	11,989,458.00	12,200,058.00	4,847,208.37	13,489,010.00	(1,288,952.00)	-10.6%
4) Books and Supplies		4000-4999	3,765,549.00	3,899,334.00	1,086,292.86	4,408,183.00	(508,849.00)	-13.0%
5) Services and Other Operating Expenditures		5000-5999	8,638,520.00	8,650,240.00	3,547,626.02	9,394,630.00	(744,390.00)	-8.6%
6) Capital Outlay		6000-6999	1,663,478.00	1,663,478.00	474,982.91	2,029,621.00	(366,143.00)	-22.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	205,215.00	205,215.00	0.00	205,215.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(300,890.00)	(320,267.00)	(80,751.32)	(323,868.00)	3,601.00	-1.1%
9) TOTAL, EXPENDITURES			71,167,296.00	71,504,024.00	25,706,591.58	74,419,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,024,809.00	4,578,148.00	(5,008,488.24)	2,863,595.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	900,000.00	900,000.00	900,000.00	New
b) Transfers Out		7600-7629	802,836.00	802,836.00	555,681.00	816,994.00	(14,158.00)	-1.8%
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			(802,836.00)	(802,836.00)	344,319.00	83,006.00		

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)			221,973.00	3,775,312.00	(4,664,169.24)	2,946,601.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,137,749.61	13,137,749.61		13,137,749.61	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)			13,137,749.61	13,137,749.61		13,137,749.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,137,749.61	13,137,749.61		13,137,749.61		
2) Ending Balance, June 30 (E + F1e)			13,359,722.61	16,913,061.61		16,084,350.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	22,500.00	22,500.00		22,500.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,144,879.21	2,144,879.21		1,259,849.21		
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	6,547,557.40	10,100,896.40		9,939,766.40		
Deferred Maintenance	0000	9780	2,000,000.00					
Common Core Implementation	0000	9780	414,572.45					
1:1 Devices	0000	9780	1,818,568.21					
Common Core Implementation	1100	9780	192,526.46					
Capital Investment: Furniture, Fleet Ve	1100	9780	2,121,890.28					
Deferred Maintenance	0000	9780		2,000,000.00				
Common Core Implementation	0000	9780		1,081,469.67				
Capital Investment: Furniture, Fleet Ve	0000	9780		1,359,747.52				
1:1 Devices	0000	9780		3,239,548.47				
Capital Investment: Furniture, Fleet Ve	1100	9780		2,420,130.74				
Deferred Maintenance	0000	9780				2,000,000.00		
Common Core Implementation	0000	9780				1,059,958.81		
Capital Investment: Furniture, Fleet Ve	0000	9780				1,283,508.27		
1:1 Devices	0000	9780				3,175,112.58		
Capital Investment: Furniture, Fleet Ve	1100	9780				2,421,186.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,619,786.00	4,619,786.00		4,837,235.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	43,698,815.00	43,497,769.00	15,935,670.00	42,627,164.00	(870,605.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	8,882,882.00	8,882,882.00	2,425,223.00	9,700,891.00	818,009.00	9.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,488.00	130,488.00	0.00	129,097.00	(1,391.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,704.00	10,704.00	0.00	10,145.00	(559.00)	-5.2%
County & District Taxes								
Secured Roll Taxes		8041	8,778,181.00	8,778,181.00	0.00	10,633,918.00	1,855,737.00	21.1%
Unsecured Roll Taxes		8042	177,100.00	177,100.00	0.00	371,632.00	194,532.00	109.8%
Prior Years' Taxes		8043	1,592.00	1,592.00	0.00	1,800.00	208.00	13.1%
Supplemental Taxes		8044	250,250.00	250,250.00	0.00	270,000.00	19,750.00	7.9%
Education Revenue Augmentation Fund (ERAF)		8045	(920,391.00)	(920,391.00)	0.00	267,809.00	1,188,200.00	-129.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,060,796.00	2,060,796.00	0.00	0.00	(2,060,796.00)	-100.0%
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			63,070,417.00	62,869,371.00	18,360,893.00	64,012,456.00	1,143,085.00	1.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(166,707.00)	(166,707.00)	0.00	(40,678.00)	126,029.00	-75.6%
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	(400,734.00)	(400,734.00)	12,325.24	(1,209,710.00)	(808,976.00)	201.9%
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			62,502,976.00	62,301,930.00	18,373,218.24	62,762,068.00	460,138.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,246,571.00	1,246,571.00	0.00	1,246,571.00	0.00	0.0%
Special Education Discretionary Grants		8182	85,913.00	85,913.00	3,715.51	89,629.00	3,716.00	4.3%
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	1,887,080.00	1,887,080.00	533,354.66	2,356,271.00	469,191.00	24.9%
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	379,671.00	379,671.00	104,211.00	377,453.00	(2,218.00)	-0.6%

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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	150,000.00	150,000.00	43,270.46	183,937.00	33,937.00	22.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	67,790.00	67,790.00	0.00	67,790.00	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	346,442.00	346,442.00	137,590.18	242,888.00	(103,554.00)	-29.9%
TOTAL, FEDERAL REVENUE			4,163,467.00	4,163,467.00	822,141.81	4,564,539.00	401,072.00	9.6%
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	732,850.00	732,850.00	265,280.00	265,280.00	(467,570.00)	-63.8%
Lottery - Unrestricted and Instructional Materials		8560	1,177,956.00	1,366,731.00	31,597.05	1,366,731.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	646,631.00	646,631.00	0.00	646,631.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	28,760.02	128,760.00	128,760.00	New
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	321,888.00	4,224,226.00	55,172.87	4,743,748.00	519,522.00	12.3%
TOTAL, OTHER STATE REVENUE			2,879,325.00	6,970,438.00	380,809.94	7,151,150.00	180,712.00	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)
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	35,000.00	35,000.00	39,188.00	35,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	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%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	372,337.00	372,337.00	317,852.35	530,838.00	158,501.00	42.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,209,000.00	2,209,000.00	764,893.00	2,209,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,646,337.00	2,646,337.00	1,121,933.35	2,804,838.00	158,501.00	6.0%
TOTAL, REVENUES			72,192,105.00	76,082,172.00	20,698,103.34	77,282,595.00	1,200,423.00	1.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,376,236.00	28,376,236.00	9,457,173.28	28,246,916.00	129,320.00	0.5%
Certificated Pupil Support Salaries		1200	1,437,014.00	1,437,014.00	444,686.04	1,504,191.00	(67,177.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,375,587.00	3,375,587.00	1,484,347.11	3,716,556.00	(340,969.00)	-10.1%
Other Certificated Salaries		1900	538,822.00	538,822.00	135,983.80	373,922.00	164,900.00	30.6%
TOTAL, CERTIFICATED SALARIES			33,727,659.00	33,727,659.00	11,522,190.23	33,841,585.00	(113,926.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,369,063.00	1,369,063.00	485,697.01	1,371,372.00	(2,309.00)	-0.2%
Classified Support Salaries		2200	5,017,816.00	5,017,816.00	2,136,187.54	5,588,135.00	(570,319.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	806,632.00	806,632.00	364,877.16	848,692.00	(42,060.00)	-5.2%
Clerical, Technical and Office Salaries		2400	3,415,264.00	3,415,264.00	1,088,837.45	2,784,696.00	630,568.00	18.5%
Other Classified Salaries		2900	869,532.00	869,532.00	233,443.35	781,729.00	87,803.00	10.1%
TOTAL, CLASSIFIED SALARIES			11,478,307.00	11,478,307.00	4,309,042.51	11,374,624.00	103,683.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,356,851.00	3,356,851.00	1,211,875.38	3,689,469.00	(332,618.00)	-9.9%
PERS		3201-3202	1,159,960.00	1,159,960.00	481,172.67	1,262,408.00	(102,448.00)	-8.8%
OASDI/Medicare/Alternative		3301-3302	1,212,654.00	1,212,654.00	484,417.75	1,291,025.00	(78,371.00)	-6.5%
Health and Welfare Benefits		3401-3402	4,563,910.00	4,563,910.00	1,859,051.10	4,820,244.00	(256,334.00)	-5.6%
Unemployment Insurance		3501-3502	21,352.00	21,352.00	9,016.41	28,306.00	(6,954.00)	-32.6%
Workers' Compensation		3601-3602	1,642,596.00	1,642,596.00	632,378.51	1,762,638.00	(120,042.00)	-7.3%
OPEB, Allocated		3701-3702	25,000.00	235,600.00	(129,567.80)	280,000.00	(44,400.00)	-18.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,135.00	7,135.00	298,864.35	354,920.00	(347,785.00)	-4874.4%
TOTAL, EMPLOYEE BENEFITS			11,989,458.00	12,200,058.00	4,847,208.37	13,489,010.00	(1,288,952.00)	-10.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	377,075.00	460,136.00	115,578.27	350,136.00	110,000.00	23.9%
Books and Other Reference Materials		4200	74,253.00	75,753.00	76,335.42	147,536.00	(71,783.00)	-94.8%
Materials and Supplies		4300	2,941,277.00	2,990,501.00	574,280.59	3,474,136.00	(483,635.00)	-16.2%
Noncapitalized Equipment		4400	372,944.00	372,944.00	320,098.58	436,375.00	(63,431.00)	-17.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,765,549.00	3,899,334.00	1,086,292.86	4,408,183.00	(508,849.00)	-13.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	970,000.00	970,000.00	165,449.34	970,000.00	0.00	0.0%
Travel and Conferences		5200	208,922.00	215,042.00	134,779.17	304,112.00	(89,070.00)	-41.4%
Dues and Memberships		5300	40,870.00	40,870.00	27,053.16	41,070.00	(200.00)	-0.5%
Insurance		5400-5450	410,693.00	410,693.00	450,240.00	410,693.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,288,000.00	1,288,000.00	404,004.20	1,288,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	694,301.00	694,301.00	230,126.58	721,488.00	(27,187.00)	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	966.00	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	4,892,545.00	4,898,145.00	1,995,243.79	5,533,951.00	(635,806.00)	-13.0%
Communications		5900	133,189.00	133,189.00	139,763.78	125,316.00	7,873.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,638,520.00	8,650,240.00	3,547,626.02	9,394,630.00	(744,390.00)	-8.6%

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	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	1,438,478.00	1,438,478.00	475,581.14	1,804,621.00	(366,143.00)	-25.5%
Equipment Replacement		6500	225,000.00	225,000.00	(598.23)	225,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,663,478.00	1,663,478.00	474,982.91	2,029,621.00	(366,143.00)	-22.0%
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	205,215.00	205,215.00	0.00	205,215.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			205,215.00	205,215.00	0.00	205,215.00	0.00	0.0%
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	(300,890.00)	(320,267.00)	(80,751.32)	(323,868.00)	3,601.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(300,890.00)	(320,267.00)	(80,751.32)	(323,868.00)	3,601.00	-1.1%
TOTAL, EXPENDITURES			71,167,296.00	71,504,024.00	25,706,591.58	74,419,000.00	(2,914,976.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	900,000.00	900,000.00	900,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	900,000.00	900,000.00	900,000.00	New
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	802,836.00	802,836.00	555,681.00	816,994.00	(14,158.00)	-1.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			802,836.00	802,836.00	555,681.00	816,994.00	(14,158.00)	-1.8%
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)			(802,836.00)	(802,836.00)	344,319.00	83,006.00	(885,842.00)	-110.3%

Resource	Description	2015-16
		Projected Year Totals
5640	Medi-Cal Billing Option	0.10
6300	Lottery: Instructional Materials	0.01
6500	Special Education	950.00
7400	Quality Education Investment Act	0.09
8150	Ongoing & Major Maintenance Account (RM.	1,252,010.95
9010	Other Restricted Local	6,888.06
Total, Restricted Balance		1,259,849.21

OTHER FUNDS

Description	Resource Codes	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	166,707.00	166,707.00	0.00	40,678.00	(126,029.00)	-75.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	45,266.00	45,266.00	New
3) Other State Revenue		8300-8599	0.00	0.00	59,577.00	142,989.00	142,989.00	New
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	488.25	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			167,707.00	167,707.00	60,065.25	229,933.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	127,375.00	127,375.00	34,935.06	129,376.00	(2,001.00)	-1.6%
2) Classified Salaries		2000-2999	3,728.00	3,728.00	1,556.30	3,835.00	(107.00)	-2.9%
3) Employee Benefits		3000-3999	22,854.00	22,854.00	6,024.44	25,206.00	(2,352.00)	-10.3%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	4,087.70	50,234.00	(45,234.00)	-904.7%
5) Services and Other Operating Expenditures		5000-5999	8,750.00	8,750.00	4,723.86	21,282.00	(12,532.00)	-143.2%
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			167,707.00	167,707.00	51,327.36	229,933.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	8,737.89	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	8,737.89	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,388.67	24,388.67		24,388.67	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)			24,388.67	24,388.67		24,388.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,388.67	24,388.67		24,388.67		
2) Ending Balance, June 30 (E + F1e)			24,388.67	24,388.67		24,388.67		
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) 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	24,388.67	24,388.67		24,388.67		
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	166,707.00	166,707.00	0.00	40,678.00	(126,029.00)	-75.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			166,707.00	166,707.00	0.00	40,678.00	(126,029.00)	-75.6%
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	0.00	0.00	0.00	45,266.00	45,266.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	45,266.00	45,266.00	New
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	0.00	0.00	59,577.00	142,989.00	142,989.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	59,577.00	142,989.00	142,989.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	488.25	1,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	488.25	1,000.00	0.00	0.0%
TOTAL, REVENUES			167,707.00	167,707.00	60,065.25	229,933.00		

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	83,000.00	83,000.00	24,157.70	83,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,694.00	3,694.00	1,455.96	4,004.00	(310.00)	-8.4%
Certificated Supervisors' and Administrators' Salaries		1300	20,681.00	20,681.00	9,321.40	22,372.00	(1,691.00)	-8.2%
Other Certificated Salaries		1900	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			127,375.00	127,375.00	34,935.06	129,376.00	(2,001.00)	-1.6%
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	3,728.00	3,728.00	1,556.30	3,835.00	(107.00)	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,728.00	3,728.00	1,556.30	3,835.00	(107.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,223.00	12,223.00	3,010.57	12,404.00	(181.00)	-1.5%
PERS		3201-3202	430.00	430.00	356.83	918.00	(488.00)	-113.5%
OASDI/Medicare/Alternative		3301-3302	2,570.00	2,570.00	709.11	2,584.00	(14.00)	-0.5%
Health and Welfare Benefits		3401-3402	987.00	987.00	393.80	2,487.00	(1,500.00)	-152.0%
Unemployment Insurance		3501-3502	74.00	74.00	18.27	74.00	0.00	0.0%
Workers' Compensation		3601-3602	5,570.00	5,570.00	1,458.46	5,739.00	(169.00)	-3.0%
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	1,000.00	1,000.00	77.40	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,854.00	22,854.00	6,024.44	25,206.00	(2,352.00)	-10.3%
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	5,000.00	5,000.00	2,307.86	50,234.00	(45,234.00)	-904.7%
Noncapitalized Equipment		4400	0.00	0.00	1,779.84	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	4,087.70	50,234.00	(45,234.00)	-904.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	150.00	150.00	57.22	300.00	(150.00)	-100.0%
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	3,500.00	3,500.00	1,357.50	3,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	3,265.40	17,332.00	(12,332.00)	-246.6%
Communications		5900	100.00	100.00	43.74	150.00	(50.00)	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,750.00	8,750.00	4,723.86	21,282.00	(12,532.00)	-143.2%
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)								
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	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			167,707.00	167,707.00	51,327.36	229,933.00		

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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,201,098.00	1,437,773.00	0.00	1,446,804.00	9,031.00	0.6%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	15,466.73	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,301,098.00	1,537,773.00	15,466.73	1,546,804.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	428,397.00	456,309.00	185,576.18	474,014.00	(17,705.00)	-3.9%
2) Classified Salaries		2000-2999	557,229.00	557,229.00	231,112.96	571,429.00	(14,200.00)	-2.5%
3) Employee Benefits		3000-3999	408,520.00	402,132.00	132,417.79	353,798.00	48,334.00	12.0%
4) Books and Supplies		4000-4999	600.00	30,609.00	8,422.29	53,307.00	(22,698.00)	-74.2%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	16,000.00	5,909.00	22,900.00	(6,900.00)	-43.1%
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	87,940.00	107,317.00	31,957.72	105,929.00	1,388.00	1.3%
9) TOTAL, EXPENDITURES			1,498,686.00	1,569,596.00	595,395.94	1,581,377.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(197,588.00)	(31,823.00)	(579,929.21)	(34,573.00)		
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	200,000.00	200,000.00	(200,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(200,000.00)	(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)			(197,588.00)	(31,823.00)	(779,929.21)	(234,573.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	200,000.00	200,000.00		200,000.00	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)			200,000.00	200,000.00		200,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,000.00	200,000.00		200,000.00		
2) Ending Balance, June 30 (E + F1e)			2,412.00	168,177.00		(34,573.00)		
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		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	127,220.00	196,169.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(124,808.00)	(27,992.00)		(34,573.00)		

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	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								
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	1,201,098.00	1,307,773.00	0.00	1,306,804.00	(969.00)	-0.1%
All Other State Revenue	All Other	8590	0.00	130,000.00	0.00	140,000.00	10,000.00	7.7%
TOTAL, OTHER STATE REVENUE			1,201,098.00	1,437,773.00	0.00	1,446,804.00	9,031.00	0.6%
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	0.00	0.00	0.34	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								
Child Development Parent Fees		8673	0.00	0.00	14,648.08	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	818.31	100,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	15,466.73	100,000.00	0.00	0.0%
TOTAL, REVENUES			1,301,098.00	1,537,773.00	15,466.73	1,546,804.00		

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	364,891.00	392,803.00	162,202.49	406,798.00	(13,995.00)	-3.6%
Certificated Pupil Support Salaries		1200	6,834.00	6,834.00	2,674.36	7,354.00	(520.00)	-7.6%
Certificated Supervisors' and Administrators' Salaries		1300	56,672.00	56,672.00	20,699.33	59,862.00	(3,190.00)	-5.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			428,397.00	456,309.00	185,576.18	474,014.00	(17,705.00)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	409,324.00	409,324.00	166,190.26	408,997.00	327.00	0.1%
Classified Support Salaries		2200	30,128.00	30,128.00	13,572.90	32,575.00	(2,447.00)	-8.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,799.00	43,799.00	20,848.15	44,872.00	(1,073.00)	-2.4%
Other Classified Salaries		2900	73,978.00	73,978.00	30,501.65	84,985.00	(11,007.00)	-14.9%
TOTAL, CLASSIFIED SALARIES			557,229.00	557,229.00	231,112.96	571,429.00	(14,200.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,970.00	48,965.00	14,966.40	53,170.00	(4,205.00)	-8.6%
PERS		3201-3202	62,578.00	62,578.00	27,984.28	62,964.00	(386.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	48,822.00	49,227.00	21,373.57	49,134.00	93.00	0.2%
Health and Welfare Benefits		3401-3402	211,579.00	200,552.00	51,205.62	148,107.00	52,445.00	26.2%
Unemployment Insurance		3501-3502	506.00	545.00	208.28	539.00	6.00	1.1%
Workers' Compensation		3601-3602	39,065.00	40,265.00	16,621.59	39,684.00	581.00	1.4%
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	58.05	200.00	(200.00)	New
TOTAL, EMPLOYEE BENEFITS			408,520.00	402,132.00	132,417.79	353,798.00	48,334.00	12.0%
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	54.21	500.00	(500.00)	New
Materials and Supplies		4300	600.00	30,609.00	8,368.08	52,807.00	(22,198.00)	-72.5%
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			600.00	30,609.00	8,422.29	53,307.00	(22,698.00)	-74.2%

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)
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	925.00	1,400.00	(1,400.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	7,000.00	2,705.65	7,000.00	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	9,000.00	9,000.00	1,873.95	14,000.00	(5,000.00)	-55.6%
Communications		5900	0.00	0.00	404.40	500.00	(500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,000.00	16,000.00	5,909.00	22,900.00	(6,900.00)	-43.1%
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	87,940.00	107,317.00	31,957.72	105,929.00	1,388.00	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,940.00	107,317.00	31,957.72	105,929.00	1,388.00	1.3%
TOTAL, EXPENDITURES			1,498,686.00	1,569,596.00	595,395.94	1,581,377.00		

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	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	200,000.00	200,000.00	(200,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	200,000.00	200,000.00	(200,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(200,000.00)	(200,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,065,000.00	3,065,000.00	571,881.86	3,167,632.00	102,632.00	3.3%
3) Other State Revenue		8300-8599	242,000.00	242,000.00	41,435.93	242,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	166,017.92	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,407,000.00	4,407,000.00	779,335.71	4,509,632.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,318,926.00	1,318,926.00	511,326.31	1,318,926.00	0.00	0.0%
3) Employee Benefits		3000-3999	445,074.00	445,074.00	171,225.02	461,074.00	(16,000.00)	-3.6%
4) Books and Supplies		4000-4999	2,062,239.00	2,062,239.00	590,677.01	2,062,239.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	341,078.00	341,078.00	46,416.70	422,721.00	(81,643.00)	-23.9%
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	212,950.00	212,950.00	48,793.60	217,939.00	(4,989.00)	-2.3%
9) TOTAL, EXPENDITURES			4,380,267.00	4,380,267.00	1,368,438.64	4,482,899.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,733.00	26,733.00	(589,102.93)	26,733.00		
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	700,000.00	700,000.00	(700,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(700,000.00)	(700,000.00)		

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)			26,733.00	26,733.00	(1,289,102.93)	(673,267.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	794,341.34	794,341.34		794,341.34	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)			794,341.34	794,341.34		794,341.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,341.34	794,341.34		794,341.34		
2) Ending Balance, June 30 (E + F1e)			821,074.34	821,074.34		121,074.34		
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		9740	121,074.34	121,074.34		121,074.34		
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	700,000.00	700,000.00		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	3,065,000.00	3,065,000.00	571,881.86	3,167,632.00	102,632.00	3.3%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,065,000.00	3,065,000.00	571,881.86	3,167,632.00	102,632.00	3.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	242,000.00	242,000.00	41,435.93	242,000.00	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			242,000.00	242,000.00	41,435.93	242,000.00	0.00	0.0%
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	1,100,000.00	1,100,000.00	166,017.92	1,100,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	1,100,000.00	166,017.92	1,100,000.00	0.00	0.0%
TOTAL, REVENUES			4,407,000.00	4,407,000.00	779,335.71	4,509,632.00		

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	1,119,435.00	1,119,435.00	435,160.63	1,119,435.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	100,911.00	100,911.00	45,252.25	100,911.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,580.00	98,580.00	30,913.43	98,580.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,318,926.00	1,318,926.00	511,326.31	1,318,926.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	151,516.00	151,516.00	55,696.99	151,516.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,058.00	98,058.00	38,080.97	98,058.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	142,231.00	142,231.00	56,793.34	142,231.00	0.00	0.0%
Unemployment Insurance		3501-3502	663.00	663.00	251.83	663.00	0.00	0.0%
Workers' Compensation		3601-3602	52,606.00	52,606.00	20,401.89	52,606.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	16,000.00	(16,000.00)	New
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			445,074.00	445,074.00	171,225.02	461,074.00	(16,000.00)	-3.6%
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	120,000.00	120,000.00	66,152.68	120,000.00	0.00	0.0%
Noncapitalized Equipment		4400	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Food		4700	1,905,239.00	1,905,239.00	524,524.33	1,905,239.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,062,239.00	2,062,239.00	590,677.01	2,062,239.00	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)
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	1,900.00	1,900.00	0.00	1,900.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	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	40,000.00	40,000.00	14,893.11	40,000.00	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	289,078.00	289,078.00	22,529.28	370,721.00	(81,643.00)	-28.2%
Communications		5900	10,000.00	10,000.00	8,994.31	10,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,078.00	341,078.00	46,416.70	422,721.00	(81,643.00)	-23.9%
CAPITAL OUTLAY								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	212,950.00	212,950.00	48,793.60	217,939.00	(4,989.00)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			212,950.00	212,950.00	48,793.60	217,939.00	(4,989.00)	-2.3%
TOTAL, EXPENDITURES			4,380,267.00	4,380,267.00	1,368,438.64	4,482,899.00		

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		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(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	700,000.00	700,000.00	(700,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	700,000.00	700,000.00	(700,000.00)	New
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	(700,000.00)	(700,000.00)		

Resource	Description	2015/16 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	66,678.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cei	54,396.11
Total, Restricted Balance		<u>121,074.34</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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	114,229.38	300,000.00	(300,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	39,658.44	600,000.00	(600,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	9,024,100.92	20,148,471.00	(20,148,471.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	9,177,988.74	21,048,471.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(9,177,988.74)	(21,048,471.00)		
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	3,851,529.43	3,851,529.00	(3,851,529.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	24,900,000.00	24,900,000.00	24,900,000.00	New
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	21,048,470.57	21,048,471.00		

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	11,870,481.83	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(0.03)	(0.03)		(0.03)	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)			(0.03)	(0.03)		(0.03)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.03)	(0.03)		(0.03)		
2) Ending Balance, June 30 (E + F1e)			(0.03)	(0.03)		(0.03)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.03)	(0.03)		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
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	1,658.70	100,000.00	(100,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	112,570.68	200,000.00	(200,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	114,229.38	300,000.00	(300,000.00)	New
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	39,658.44	600,000.00	(600,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	39,658.44	600,000.00	(600,000.00)	New

Description	Resource Codes	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	4,846.00	100,000.00	(100,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	8,800,373.91	19,748,471.00	(19,748,471.00)	New
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	218,881.01	300,000.00	(300,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	9,024,100.92	20,148,471.00	(20,148,471.00)	New
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			0.00	0.00	9,177,988.74	21,048,471.00		

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	3,851,529.43	3,851,529.00	(3,851,529.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	3,851,529.43	3,851,529.00	(3,851,529.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	24,900,000.00	24,900,000.00	24,900,000.00	New
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			0.00	0.00	24,900,000.00	24,900,000.00	24,900,000.00	New
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	21,048,470.57	21,048,471.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,246,842.00	4,246,842.00	836,128.28	4,246,842.00	0.00	0.0%
5) TOTAL, REVENUES			4,246,842.00	4,246,842.00	836,128.28	4,246,842.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	129,189.00	129,189.00	88,667.19	201,590.00	(72,401.00)	-56.0%
3) Employee Benefits		3000-3999	33,030.00	33,030.00	30,428.79	69,100.00	(36,070.00)	-109.2%
4) Books and Supplies		4000-4999	0.00	0.00	3,056.09	5,759.00	(5,759.00)	New
5) Services and Other Operating Expenditures		5000-5999	707,425.00	707,425.00	160,476.75	392,971.00	314,454.00	44.5%
6) Capital Outlay		6000-6999	0.00	0.00	3,274,571.66	5,935,992.00	(5,935,992.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,761,028.00	4,761,028.00	3,159,425.00	4,761,028.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,630,672.00	5,630,672.00	6,716,625.48	11,366,440.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,383,830.00)	(1,383,830.00)	(5,880,497.20)	(7,119,598.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	3,851,529.43	3,851,529.00	3,851,529.00	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	3,851,529.43	3,851,529.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,383,830.00)	(1,383,830.00)	(2,028,967.77)	(3,268,069.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,117,261.08	13,117,261.08		13,117,261.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,117,261.08	13,117,261.08		13,117,261.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,117,261.08	13,117,261.08		13,117,261.08		
2) Ending Balance, June 30 (E + F1e)			11,733,431.08	11,733,431.08		9,849,192.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,682,799.41	5,682,799.41		544,007.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,050,631.67	6,050,631.67		9,305,184.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	201,500.00	201,500.00	0.00	201,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,700,000.00	1,700,000.00	288,457.30	1,700,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,095,342.00	1,095,342.00	547,670.98	1,095,342.00	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			4,246,842.00	4,246,842.00	836,128.28	4,246,842.00	0.00	0.0%
TOTAL, REVENUES			4,246,842.00	4,246,842.00	836,128.28	4,246,842.00		

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	42,509.00	42,509.00	60,244.57	143,559.00	(101,050.00)	-237.7%
Clerical, Technical and Office Salaries		2400	86,680.00	86,680.00	28,422.62	58,031.00	28,649.00	33.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			129,189.00	129,189.00	88,667.19	201,590.00	(72,401.00)	-56.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,744.00	12,744.00	10,150.15	23,409.00	(10,665.00)	-83.7%
OASDI/Medicare/Alternative		3301-3302	8,231.00	8,231.00	6,262.91	13,833.00	(5,602.00)	-68.1%
Health and Welfare Benefits		3401-3402	7,708.00	7,708.00	10,440.84	23,761.00	(16,053.00)	-208.3%
Unemployment Insurance		3501-3502	55.00	55.00	44.24	100.00	(45.00)	-81.8%
Workers' Compensation		3601-3602	4,292.00	4,292.00	3,530.65	7,997.00	(3,705.00)	-86.3%
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			33,030.00	33,030.00	30,428.79	69,100.00	(36,070.00)	-109.2%
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	3,056.09	5,759.00	(5,759.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	3,056.09	5,759.00	(5,759.00)	New
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	500.00	500.00	13.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	22,645.30	51,050.00	(6,050.00)	-13.4%
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	661,925.00	661,925.00	137,534.53	341,131.00	320,794.00	48.5%
Communications		5900	0.00	0.00	283.92	290.00	(290.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			707,425.00	707,425.00	160,476.75	392,971.00	314,454.00	44.5%

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	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	45,571.58	47,100.00	(47,100.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	3,229,000.08	5,888,892.00	(5,888,892.00)	New
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	3,274,571.66	5,935,992.00	(5,935,992.00)	New
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	3,165,700.00	3,165,700.00	1,599,425.00	3,165,700.00	0.00	0.0%
Other Debt Service - Principal		7439	1,595,328.00	1,595,328.00	1,560,000.00	1,595,328.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,761,028.00	4,761,028.00	3,159,425.00	4,761,028.00	0.00	0.0%
TOTAL, EXPENDITURES			5,630,672.00	5,630,672.00	6,716,625.48	11,366,440.00		

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	3,851,529.43	3,851,529.00	3,851,529.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	3,851,529.43	3,851,529.00	3,851,529.00	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								
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	3,851,529.43	3,851,529.00		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	544,007.41
Total, Restricted Balance		544,007.41

Description	Resource Codes	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	3,969,027.00	3,969,027.00	3,969,027.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,969,027.00	3,969,027.00		
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	2,000,000.00	2,000,000.00	0.00	654,493.00	1,345,507.00	67.3%
6) Capital Outlay		6000-6999	0.00	0.00	956,684.60	3,969,027.00	(3,969,027.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000,000.00	2,000,000.00	956,684.60	4,623,520.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,000,000.00)	(2,000,000.00)	3,012,342.40	(654,493.00)		
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)			(2,000,000.00)	(2,000,000.00)	3,012,342.40	(654,493.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,881,447.10	1,881,447.10		1,881,447.10	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)			1,881,447.10	1,881,447.10		1,881,447.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,881,447.10	1,881,447.10		1,881,447.10		
2) Ending Balance, June 30 (E + F1e)			(118,552.90)	(118,552.90)		1,226,954.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,213,293.60	1,213,293.60		1,213,293.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,660.50	13,660.50		13,660.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,345,507.00)	(1,345,507.00)		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	3,969,027.00	3,969,027.00	3,969,027.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	3,969,027.00	3,969,027.00	3,969,027.00	New
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	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%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,969,027.00	3,969,027.00		

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	2,000,000.00	2,000,000.00	0.00	654,493.00	1,345,507.00	67.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000,000.00	2,000,000.00	0.00	654,493.00	1,345,507.00	67.3%

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)
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	956,684.60	3,969,027.00	(3,969,027.00)	New
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	956,684.60	3,969,027.00	(3,969,027.00)	New
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			2,000,000.00	2,000,000.00	956,684.60	4,623,520.00		

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								
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		

Resource	Description	2015/16
		Projected Year Totals
6225	Emergency Repair Program, Williams Case	1,213,293.60
6230	California Clean Energy Jobs Act	0.00
Total, Restricted Balance		1,213,293.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	558,193.00	558,193.00	203,993.17	544,034.00	(14,159.00)	-2.5%
5) TOTAL, REVENUES			558,193.00	558,193.00	203,993.17	544,034.00		
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	875,889.00	875,889.00	781,259.19	875,889.00	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			875,889.00	875,889.00	781,259.19	875,889.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(317,696.00)	(317,696.00)	(577,266.02)	(331,855.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	802,836.00	802,836.00	555,681.00	816,995.00	14,159.00	1.8%
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			802,836.00	802,836.00	555,681.00	816,995.00		

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)			485,140.00	485,140.00	(21,585.02)	485,140.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,480,602.44	3,480,602.44		3,480,602.44	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)			3,480,602.44	3,480,602.44		3,480,602.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,480,602.44	3,480,602.44		3,480,602.44		
2) Ending Balance, June 30 (E + F1e)			3,965,742.44	3,965,742.44		3,965,742.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,943,098.43	3,943,098.43		3,943,098.43		
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	22,644.01	22,644.01		22,644.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
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%
Other Local Revenue								
All Other Local Revenue		8699	558,193.00	558,193.00	203,993.17	544,034.00	(14,159.00)	-2.5%
TOTAL, OTHER LOCAL REVENUE			558,193.00	558,193.00	203,993.17	544,034.00	(14,159.00)	-2.5%
TOTAL, REVENUES			558,193.00	558,193.00	203,993.17	544,034.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	478,233.00	478,233.00	383,603.69	478,233.00	0.00	0.0%
Other Debt Service - Principal		7439	397,656.00	397,656.00	397,655.50	397,656.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			875,889.00	875,889.00	781,259.19	875,889.00	0.00	0.0%
TOTAL, EXPENDITURES			875,889.00	875,889.00	781,259.19	875,889.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	802,836.00	802,836.00	555,681.00	816,995.00	14,159.00	1.8%
(a) TOTAL, INTERFUND TRANSFERS IN			802,836.00	802,836.00	555,681.00	816,995.00	14,159.00	1.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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)			802,836.00	802,836.00	555,681.00	816,995.00		

15-16 FI #88

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	3,943,098.43
Total, Restricted Balance		3,943,098.43

Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	2,100.00	2,100.00	500.00	2,100.00	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			2,100.00	2,100.00	500.00	2,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,100.00)	(2,100.00)	(500.00)	(2,100.00)		
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)			(2,100.00)	(2,100.00)	(500.00)	(2,100.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	44,007.95	44,007.95		44,007.95	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)			44,007.95	44,007.95		44,007.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,007.95	44,007.95		44,007.95		
2) Ending Net Position, June 30 (E + F1e)			41,907.95	41,907.95		41,907.95		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	41,907.95	41,907.95		41,907.95		

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	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
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	2,100.00	2,100.00	500.00	2,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,100.00	2,100.00	500.00	2,100.00	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			2,100.00	2,100.00	500.00	2,100.00		
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		

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

SUPPLEMENTAL SCHEDULES

Washington Unified (72694) - 15/16 1st Interim						v16.2b
LOCAL CONTROL FUNDING FORMULA						2015-16
CALCULATE LCFF TARGET						
						COLA 1.020%
Unduplicated as % of Enrollment	3 yr average		69.38%	69.38%		2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,416.13	7,083	737	1,085	562	22,874,375
Grades 4-6	1,716.90	7,189		998	517	14,942,927
Grades 7-8	1,031.57	7,403		1,027	532	9,245,463
Grades 9-12	2,129.73	8,578	223	1,221	633	22,692,313
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,294.33	55,361,780	2,255,618	7,994,989	4,142,691	69,755,078
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						70,166,242
ECONOMIC RECOVERY TARGET PAYMENT						3/8 -
CALCULATE LCFF FLOOR						
						12-13 Rate 15-16 ADA
Current year Funded ADA times Base per ADA				5,250.12	7,294.33	38,296,108
Current year Funded ADA times Other RL per ADA				52.99	7,294.33	386,527
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						7,212,927
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 1,245.07	7,294.33	9,081,951
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						54,977,513
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2015/16
LOCAL CONTROL FUNDING FORMULA TARGET						70,166,242
LOCAL CONTROL FUNDING FORMULA FLOOR						54,977,513
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						15,188,729
Current Year Gap Funding						51.52% 7,825,233
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						62,802,746
CALCULATE STATE AID						
Transition Entitlement						62,802,746
Local Revenue (including RDA)						(10,474,691)
Gross State Aid						52,328,055
CALCULATE MINIMUM STATE AID						
						12-13 Rate 15-16 ADA N/A
2012-13 RL/Charter Gen BG adjusted for ADA		5,303.11	7,294.33			38,682,634
2012-13 NSS Allowance (deficit)						-
Less Current Year Property Taxes/In Lieu						(10,474,691)
Subtotal State Aid for Historical RL/Charter General BG						28,207,943
Categorical funding from 2012-13						7,212,927
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						35,420,870
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						52,328,055
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						62,802,746
CHANGE OVER PRIOR YEAR						14.23% 7,825,200
LCFF Entitlement PER ADA						8,610
PER ADA CHANGE OVER PRIOR YEAR						14.24% 1,073
LCFF SOURCES INCLUDING EXCESS TAXES						
						Increase 2015-16
State Aid	16.22%	7,303,396				52,328,055
Property Taxes net of in-lieu	5.24%	521,803				10,474,691
Charter in-Lieu Taxes	0.00%	-				-
LCFF pre COE, Choice, Supp	14.23%	7,825,199				62,802,746

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)	7,261.91	7,261.91	7,261.91	7,261.91	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,261.91	7,261.91	7,261.91	7,261.91	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	19.20	19.20	19.20	19.20	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.56	1.56	1.56	1.56	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 A5a through A5f)	20.76	20.76	20.76	20.76	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,282.67	7,282.67	7,282.67	7,282.67	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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%

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2015

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kilee Lane

Telephone: 916-375-7604 ext. 1012

Title: Director of Fiscal Services

E-mail: klane@wusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			15,867,918.00	12,665,550.00	10,595,288.00	11,980,146.00	10,400,343.00	10,048,959.00	12,722,782.00	22,231,470.52
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,153,469.00	2,153,469.00	6,301,467.00	3,876,244.00	3,876,244.00	6,488,679.00	7,639,896.00	3,202,477.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	180,000.00	185,455.00	6,626,128.00	652.00
Miscellaneous Funds	8080-8099		9,266.00	(32,133.00)	98,123.00	(15,599.00)	(47,332.00)	(100,031.00)	(100,031.00)	(100,031.00)
Federal Revenue	8100-8299		21,244.00	39,616.00	536,049.00	121,022.00	104,211.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	98,942.00	1,258,956.00	2,648,950.00	423,001.00	6,532.00
Other Local Revenue	8600-8799		103,379.00	70,895.00	321,444.00	211,560.00	410,442.00	34,625.00	450,625.00	62,015.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	900,000.00	0.00			
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00			
TOTAL RECEIPTS			2,287,358.00	2,231,847.00	7,257,083.00	5,192,169.00	5,782,521.00	9,257,678.00	15,039,619.00	3,171,645.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		352,064.00	2,609,720.00	2,777,126.00	2,878,274.00	2,907,801.00	2,876,534.00	2,842,693.00	2,910,376.00
Classified Salaries	2000-2999		530,023.00	913,116.00	929,534.00	959,910.00	976,459.00	955,468.00	978,218.00	944,094.00
Employee Benefits	3000-3999		454,664.00	1,061,422.00	1,090,677.00	1,122,548.00	1,132,809.00	1,133,077.00	1,160,055.00	1,119,588.00
Books and Supplies	4000-4999		33,621.00	127,234.00	405,801.00	306,062.00	188,351.00	550,236.00	156,312.00	394,625.00
Services	5000-5999		673,801.00	352,598.00	849,475.00	913,209.00	569,287.00	567,034.00	435,215.00	962,125.00
Capital Outlay	6000-6599		0.00	15,327.00	14,342.00	(15,925.00)	453,464.00	135,201.00	68,592.00	24,689.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	(80,751.00)	0.00	0.00	(37,902.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	555,681.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,044,173.00	5,079,417.00	6,066,955.00	6,719,759.00	6,147,420.00	6,217,550.00	5,641,085.00	6,317,595.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(8,506.00)	17,556.00	1,638.00	1,072.00	1,161.00	197.00	(1,256.00)	(1,356.00)
Accounts Receivable	9200-9299	2,817,315.00	470,177.00	405,381.00	261,354.00	457,339.00	75,224.00	189,930.00	957,910.00	0.00
Due From Other Funds	9310	126,509.00	0.00	0.00	0.00	126,509.00	0.00	0.00	0.00	0.00
Stores	9320	21,296.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,966,070.11	461,671.00	422,937.00	262,992.00	584,920.00	76,385.00	190,127.00	956,654.00	(1,356.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,853,698.48	3,907,224.00	(354,371.00)	68,262.00	(233,218.00)	62,870.00	556,432.00	846,499.48	0.00
Due To Other Funds	9610	696,667.19	0.00	0.00	0.00	699,477.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	170,873.72	0.00	0.00	0.00	170,874.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,721,239.39	3,907,224.00	(354,371.00)	68,262.00	637,133.00	62,870.00	556,432.00	846,499.48	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,755,169.28)	(3,445,553.00)	777,308.00	194,730.00	(52,213.00)	13,515.00	(366,305.00)	110,154.52	(1,356.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,202,368.00)	(2,070,262.00)	1,384,858.00	(1,579,803.00)	(351,384.00)	2,673,823.00	9,508,688.52	(3,147,306.00)
F. ENDING CASH (A + E)			12,665,550.00	10,595,288.00	11,980,146.00	10,400,343.00	10,048,959.00	12,722,782.00	22,231,470.52	19,084,164.52
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		19,084,164.52	18,931,716.52	21,449,462.52	17,859,268.52				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,965,398.00	3,202,477.00	3,202,477.00	4,265,758.00			52,328,055.00	52,328,055.00
Property Taxes	8020-8079	(367,854.00)	4,385,196.00	(445,852.00)	1,120,676.00			11,684,401.00	11,684,401.00
Miscellaneous Funds	8080-8099	(416,754.00)	(208,440.00)	(208,440.00)	(208,440.00)	79,454.00		(1,250,388.00)	(1,250,388.00)
Federal Revenue	8100-8299	3,600.00	535,120.00	0.00	1,054,895.00	2,148,782.00		4,564,539.00	4,564,539.00
Other State Revenue	8300-8599	75,125.00	752,000.00	0.00	998,952.00	888,692.00		7,151,150.00	7,151,150.00
Other Local Revenue	8600-8799	612,545.00	215,362.00	80,356.00	126,350.00	105,240.00		2,804,838.00	2,804,838.00
Interfund Transfers In	8910-8929							900,000.00	900,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,872,060.00	8,881,715.00	2,628,541.00	7,358,191.00	3,222,168.00	0.00	78,182,595.00	78,182,595.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,808,852.00	2,944,218.00	2,876,535.00	4,245,743.00	811,649.00		33,841,585.00	33,841,585.00
Classified Salaries	2000-2999	978,218.00	989,592.00	975,943.00	1,152,652.00	91,397.00		11,374,624.00	11,374,624.00
Employee Benefits	3000-3999	1,160,055.00	1,173,544.00	1,157,357.00	1,192,345.00	530,869.00		13,489,010.00	13,489,010.00
Books and Supplies	4000-4999	152,145.00	210,596.00	158,920.00	345,201.00	1,379,079.00		4,408,183.00	4,408,183.00
Services	5000-5999	625,312.00	953,145.00	895,214.00	1,275,158.00	323,057.00		9,394,630.00	9,394,630.00
Capital Outlay	6000-6599	35,954.00	89,312.00	151,245.00	895,455.00	161,965.00		2,029,621.00	2,029,621.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		(118,653.00)	(118,653.00)
Interfund Transfers Out	7600-7629	261,313.00	0.00	0.00	0.00	0.00		816,994.00	816,994.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		6,021,849.00	6,360,407.00	6,215,214.00	9,106,554.00	3,298,016.00	0.00	75,235,994.00	75,235,994.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(2,659.00)	(3,562.00)	(3,521.00)	(764.00)			0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			2,817,315.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			126,509.00	
Stores	9320	0.00	0.00	0.00	0.00	21,296.11		21,296.11	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	950.00		950.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(2,659.00)	(3,562.00)	(3,521.00)	(764.00)	22,246.11	0.00	2,966,070.11	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			4,853,698.48	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(2,809.81)		696,667.19	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00		(0.28)	170,873.72	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(2,809.81)	(0.28)	5,721,239.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,659.00)	(3,562.00)	(3,521.00)	(764.00)	25,055.92	0.28	(2,755,169.28)	
E. NET INCREASE/DECREASE (B - C + D)		(152,448.00)	2,517,746.00	(3,590,194.00)	(1,749,127.00)	(50,792.08)	0.28	191,431.72	2,946,601.00
F. ENDING CASH (A + E)		18,931,716.52	21,449,462.52	17,859,268.52	16,110,141.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,059,349.72	

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)	7,282.67	7,282.67	0.0%	Met
1st Subsequent Year (2016-17)	7,282.67	7,282.67	0.0%	Met
2nd Subsequent Year (2017-18)	7,282.67	7,282.67	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)	7,574	7,538	-0.5%	Met
1st Subsequent Year (2016-17)	7,574	7,538	-0.5%	Met
2nd Subsequent Year (2017-18)	7,574	7,538	-0.5%	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.

P-2 ADA			
Unaudited Actuals			
Fiscal Year	(Form A, Lines 3, 6, and 26)	Enrollment	Historical Ratio
	(Form A, Lines A6 and C4)	CBEDS Actual	
	(Form A, Lines A6 and C9)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2012-13)	6,939	7,289	95.2%
Second Prior Year (2013-14)	7,134	7,387	96.6%
First Prior Year (2014-15)	7,283	7,596	95.9%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Estimated P-2 ADA		Enrollment		
Fiscal Year	(Form AI, Lines A6 and C9)	CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	7,283	7,538	96.6%	Not Met
1st Subsequent Year (2016-17)	7,266	7,538	96.4%	Met
2nd Subsequent Year (2017-18)	7,266	7,538	96.4%	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

2015/16 P-2 ADA is prior year hold harmless for declining enrollment.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2015-16)	63,070,417.00	64,012,456.00	1.5%	Met
1st Subsequent Year (2016-17)	64,255,805.00	64,255,805.00	0.0%	Met
2nd Subsequent Year (2017-18)	65,463,814.00	65,463,814.00	0.0%	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)	34,408,945.56	39,400,923.67	87.3%
Second Prior Year (2013-14)	37,900,382.01	43,547,605.55	87.0%
First Prior Year (2014-15)	42,852,112.86	49,795,582.06	86.1%
	Historical Average Ratio:		86.8%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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)	48,918,563.00	56,857,940.00	86.0%	Met
1st Subsequent Year (2016-17)	49,785,671.00	57,849,443.00	86.1%	Met
2nd Subsequent Year (2017-18)	50,670,123.00	58,860,778.00	86.1%	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)	4,163,467.00	4,564,539.00	9.6%	Yes
1st Subsequent Year (2016-17)	4,163,467.00	4,564,539.00	9.6%	Yes
2nd Subsequent Year (2017-18)	4,163,467.00	4,564,539.00	9.6%	Yes

Explanation:
(required if Yes)

2014/15 carryover is posted at 1st Interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	6,970,438.00	7,151,150.00	2.6%	No
1st Subsequent Year (2016-17)	3,465,569.00	3,465,569.00	0.0%	No
2nd Subsequent Year (2017-18)	3,551,514.00	3,551,514.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	2,646,337.00	2,804,838.00	6.0%	Yes
1st Subsequent Year (2016-17)	2,646,337.00	2,804,838.00	6.0%	Yes
2nd Subsequent Year (2017-18)	2,646,337.00	2,804,838.00	6.0%	Yes

Explanation:
(required if Yes)

Allocate 2014/15 deferred revenue and principal discretionary funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	3,899,334.00	4,408,183.00	13.0%	Yes
1st Subsequent Year (2016-17)	3,962,482.00	4,475,073.00	12.9%	Yes
2nd Subsequent Year (2017-18)	4,026,744.00	4,543,088.00	12.8%	Yes

Explanation:
(required if Yes)

Allocate 2014/15 deferred revenue, principal discretionary funds and carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	8,650,240.00	9,394,630.00	8.6%	Yes
1st Subsequent Year (2016-17)	8,749,973.00	9,496,182.00	8.5%	Yes
2nd Subsequent Year (2017-18)	8,851,700.00	9,599,765.00	8.5%	Yes

Explanation:
(required if Yes)

Allocate 2014/15 ending fund balance for MAA/LEA, carryover for QEIA and Title 1.

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)	13,780,242.00	14,520,527.00	5.4%	Not Met
1st Subsequent Year (2016-17)	10,275,373.00	10,834,946.00	5.4%	Not Met
2nd Subsequent Year (2017-18)	10,361,318.00	10,920,891.00	5.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	12,549,574.00	13,802,813.00	10.0%	Not Met
1st Subsequent Year (2016-17)	12,712,455.00	13,971,255.00	9.9%	Not Met
2nd Subsequent Year (2017-18)	12,878,444.00	14,142,853.00	9.8%	Not Met

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

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

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

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

2014/15 carryover is posted at 1st Interim.

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

Allocate 2014/15 deferred revenue and principal discretionary funds.

- 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)

Allocate 2014/15 deferred revenue, principal discretionary funds and carryover.

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

Allocate 2014/15 ending fund balance for MAA/LEA, carryover for QEIA and Title 1.

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	2,257,080.00	2,445,566.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	6.4%	6.5%	6.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	2.2%	2.2%

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)	3,863,488.00	56,857,940.00	N/A	Met
1st Subsequent Year (2016-17)	(419,031.00)	57,849,443.00	0.7%	Met
2nd Subsequent Year (2017-18)	(357,207.00)	58,860,778.00	0.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	16,084,350.61	Met
1st Subsequent Year (2016-17)	15,058,712.61	Met
2nd Subsequent Year (2017-18)	14,113,037.61	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2015-16)	16,110,141.52	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):	7,283	7,283	7,283
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	75,235,994.00	76,116,389.00	77,330,380.00
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)	75,235,994.00	76,116,389.00	77,330,380.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,257,079.82	2,283,491.67	2,319,911.40
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)	2,257,079.82	2,283,491.67	2,319,911.40

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,837,235.00	4,933,980.40	5,032,660.40
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,837,235.00	4,933,980.40	5,032,660.40
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.43%	6.48%	6.51%
District's Reserve Standard (Section 10B, Line 7):	2,257,079.82	2,283,491.67	2,319,911.40
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?

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**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)	(8,354,695.00)	(8,368,853.00)	0.2%	14,158.00	Met
1st Subsequent Year (2016-17)	(8,521,789.00)	(8,536,230.00)	0.2%	14,441.00	Met
2nd Subsequent Year (2017-18)	(8,692,225.00)	(8,706,955.00)	0.2%	14,730.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	0.00	900,000.00	New	900,000.00	Not 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)	802,836.00	816,994.00	1.8%	14,158.00	Met
1st Subsequent Year (2016-17)	802,836.00	816,994.00	1.8%	14,158.00	Met
2nd Subsequent Year (2017-18)	802,836.00	816,994.00	1.8%	14,158.00	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. MET - Projected contributions 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)

- 1b. NOT MET - The projected transfers in to 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)

14/15 Year end borrowing from Fund 01 to Fund 12 and 13 was paid back to Fund 01 at 1st Interim.

1c. MET - Projected transfers out 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)

--

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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

This District uses RDA and Developer fee revenues for future debt service payments. Additionally, the City of West Sacramento pays for joint use of the high school facilities on an annual basis.

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)

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,601,634.00	6,601,634.00
4,921,772.00	4,921,772.00
Actuarial	Actuarial
Apr 01, 2014	Apr 01, 2014

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7A)	First Interim
296,000.00	296,000.00
296,000.00	296,000.00
296,000.00	296,000.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

296,000.00	296,000.00
0.00	296,000.00
0.00	296,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

0.00	296,000.00
0.00	296,000.00
0.00	296,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

88	88
93	83
98	98

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)

No

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

n/a

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

n/a

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

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)

b. Amount contributed (funded) 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

4. Comments:

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S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since 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	403.0	420.0	420.0	420.0

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

280,770

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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)
Yes	Yes	Yes
2,770,404	2,798,108	2,826,089
varies	varies	varies
1.0%	1.0%	1.0%

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?

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
605,760	617,937	630,233
2.0%	2.0%	2.0%

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)
Yes	Yes	Yes
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.

Yes

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	259.0	400.0	400.0	400.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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)?

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

0

0

0

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)
No	No	No

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

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)
No	No	No
No	No	No

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?

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	41.0	43.0	43.0	43.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since 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)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

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?

No

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.

Washington Unified School District
Multiyear Projection Assumptions Summary
2015-2016 First Interim Report
December 10, 2015

Fiscal 2015-16

Revenues: Overall revenues for fiscal 2015-16 are anticipated to increase by \$1.2M or 1.5%. This increase is primarily to an increase in State revenues attributable to the Educator Effectiveness program and an increase in Federal Title funding. The revenue projection assumes ADA is flat.

Expenditures: Overall expenditures are projected to increase by \$2.9M 3.9%. The expenditure increase is attributable primarily to cost(s) associated with carryover dollars that were not included at the time of budget development as they were unknown.

Fiscal 2016-17

Revenues: State revenues are projected to be funded at 50% of the funding gap, or 2.38%. This results in a projected increase in revenue of \$1.5M. However, this increase is offset as one-time State revenues are removed from the revenue stream. Overall revenue decreases by \$3.09M. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2016 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0%.

Fiscal 2017-18

Revenues: State revenues are projected to be funded at 50% of the funding gap, or 1.88%. This results in a projected increase in funding of \$1.2M. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0%.

Washington Unified School District
2015-2016 First Interim Budget
Unrestricted General Fund

	First Interim 2015-16	Year 1 Projected 2016-17	Year 2 Projected 2017-18
A. REVENUES			
LCFF Sources	62,762,068	64,255,805	65,463,814
Federal Revenues	-	-	-
Other State Revenues	5,163,970	1,446,594	1,482,469
Other Local Revenues	264,243	264,243	264,243
Other Sources	900,000	-	-
TOTAL REVENUES	69,090,281	65,966,642	67,210,526
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	28,564,951	28,564,951	29,136,250
Step and Column		571,299	582,725
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	28,564,951	29,136,250	29,718,975
Classified Salaries			
Base Salaries	9,007,055	9,007,055	9,187,195
Step and Column		180,140	183,744
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	9,007,055	9,187,195	9,370,939
Employee Benefits	11,346,557	11,462,226	11,580,209
Books and Supplies	2,280,788	2,326,404	2,372,932
Services, Other Operating Expenses	5,077,588	5,179,140	5,282,723
Capital Outlay	1,719,621	1,719,621	1,719,621
Other Outgo	84,964	86,663	88,396
Direct Support / Indirect Cost	(1,223,584)	(1,248,056)	(1,273,017)
Other Financing Uses	-	-	-
Transfers Out	-	-	-
Contributions	8,368,853	8,536,230	8,706,955
TOTAL EXPENDITURES	65,226,793	66,385,673	67,567,733
C. NET INCREASE (DECREASE) IN FUND	3,863,488	(419,031)	(357,207)
E. FUND BALANCE, RESERVES			
Beginning Balance	10,961,013	14,824,501	14,405,470
Estimated Ending Balance	14,824,501	14,405,470	14,048,263
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	22,500	35,000	35,000
QSCB Sinking Fund	-	-	-
Designated for Economic Uncertainties	4,837,235	4,933,980	5,032,660
Other Designations	9,939,766	9,411,490	8,955,603
Unappropriated Amount	-	-	15-16 EF #133

Washington Unified School District
2015-2016 First Interim Budget
Restricted General Fund

	First Interim 2015-16	Year 1 Projected 2016-17	Year 2 Projected 2017-18
A. REVENUES			
LCFF Sources	-	-	-
Federal Revenues	4,564,539	4,564,539	4,564,539
Other State Revenues	1,987,180	2,018,975	2,069,045
Other Local Revenues	2,540,595	2,540,595	2,540,595
Other Sources	-	-	-
TOTAL REVENUES	9,092,314	9,124,109	9,174,179
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	5,276,634	5,276,634	5,382,167
Step and Column		105,533	107,643
Cost of Living			
Other Adjustments			
Total Certificated Salaries	5,276,634	5,382,167	5,489,810
Classified Salaries			
Base Salaries	2,367,569	2,367,569	2,414,920
Step and Column		47,351	48,298
Cost of Living			
Other Adjustments			
Total Classified Salaries	2,367,569	2,414,920	2,463,218
Employee Benefits	2,142,453	2,167,187	2,192,415
Books and Supplies	2,127,395	2,148,669	2,170,156
Services, Other Operating Expenses	4,317,042	4,317,042	4,317,042
Capital Outlay	310,000	-	-
Other Outgo	120,251	120,251	120,251
Direct Support / Indirect Cost	899,716	899,716	899,716
Other Financing Uses	-	-	-
Transfers Out	816,994	816,994	816,994
Contributions	(8,368,853)	(8,536,230)	(8,706,955)
TOTAL EXPENDITURES	10,009,201	9,730,716	9,762,647
C. NET INCREASE (DECREASE) IN FUND	(916,887)	(606,607)	(588,468)
E. FUND BALANCE, RESERVES			
Beginning Balance	2,176,736	1,259,849	653,242
Estimated Ending Balance	1,259,849	653,242	64,774
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	-	-	-
Legally Restricted Balances	1,259,849	653,242	64,774
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	-	-	-

Washington Unified School District
2015-2016 First Interim Budget
Unrestricted/Restricted General Fund

	First Interim 2015-16	Year 1 Projected 2016-17	Year 2 Projected 2017-18
A. REVENUES			
LCFF Sources	62,762,068	64,255,805	65,463,814
Federal Revenues	4,564,539	4,564,539	4,564,539
Other State Revenues	7,151,150	3,465,568	3,551,514
Other Local Revenues	2,804,838	2,804,838	2,804,838
Other Sources	900,000	-	-
TOTAL REVENUES	78,182,595	75,090,751	76,384,705
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	33,841,585	33,841,585	34,518,417
Step and Column		676,832	690,368
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	33,841,585	34,518,417	35,208,785
Classified Salaries			
Base Salaries	11,374,624	11,374,624	11,602,115
Step and Column		227,491	232,042
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	11,374,624	11,602,115	11,834,157
Employee Benefits	13,489,010	13,629,413	13,772,624
Books and Supplies	4,408,183	4,475,073	4,543,088
Services, Other Operating Expenses	9,394,630	9,496,182	9,599,765
Capital Outlay	2,029,621	1,719,621	1,719,621
Other Outgo	205,215	206,914	208,647
Direct Support / Indirect Cost	(323,868)	(348,340)	(373,301)
Other Financing Uses	-	-	-
Transfers Out	816,994	816,994	816,994
Contributions	-	-	-
TOTAL EXPENDITURES	75,235,994	76,116,389	77,330,380
C. NET INCREASE (DECREASE) IN FUND	2,946,601	(1,025,638)	(945,675)
E. FUND BALANCE, RESERVES			
Beginning Balance	13,137,749	16,084,350	15,058,712
Estimated Ending Balance	16,084,350	15,058,712	14,113,037
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	22,500	35,000	35,000
Legally Restricted Balances	1,259,849	653,242	64,774
Designated Economic Uncertainties	4,837,235	4,933,980	5,032,660
Other Designations	9,939,766	9,411,490	8,955,603
Unappropriated Amount	-	-	-

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	62,762,068.00	2.38%	64,255,805.00	1.88%	65,463,814.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,163,970.00	-71.99%	1,446,594.00	2.48%	1,482,469.00
4. Other Local Revenues	8600-8799	264,243.00	0.00%	264,243.00	0.00%	264,243.00
5. Other Financing Sources						
a. Transfers In	8900-8929	900,000.00	-100.00%	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	(8,368,853.00)	2.00%	(8,536,230.00)	2.00%	(8,706,955.00)
6. Total (Sum lines A1 thru A5c)		60,721,428.00	-5.42%	57,430,412.00	1.87%	58,503,571.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,564,951.00		29,136,250.00
b. Step & Column Adjustment				571,299.00		582,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,564,951.00	2.00%	29,136,250.00	2.00%	29,718,975.00
2. Classified Salaries						
a. Base Salaries				9,007,055.00		9,187,195.00
b. Step & Column Adjustment				180,140.00		183,744.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,007,055.00	2.00%	9,187,195.00	2.00%	9,370,939.00
3. Employee Benefits	3000-3999	11,346,557.00	1.02%	11,462,226.00	1.03%	11,580,209.00
4. Books and Supplies	4000-4999	2,280,788.00	2.00%	2,326,404.00	2.00%	2,372,932.00
5. Services and Other Operating Expenditures	5000-5999	5,077,588.00	2.00%	5,179,140.00	2.00%	5,282,723.00
6. Capital Outlay	6000-6999	1,719,621.00	0.00%	1,719,621.00	0.00%	1,719,621.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,964.00	2.00%	86,663.00	2.00%	88,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,223,584.00)	2.00%	(1,248,056.00)	2.00%	(1,273,017.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		56,857,940.00	1.74%	57,849,443.00	1.75%	58,860,778.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,863,488.00		(419,031.00)		(357,207.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,961,013.40		14,824,501.40		14,405,470.40
2. Ending Fund Balance (Sum lines C and D1)		14,824,501.40		14,405,470.40		14,048,263.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	47,500.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,939,766.40		9,411,490.00		8,955,603.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,837,235.00		4,933,980.40		5,032,660.40
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,824,501.40		14,405,470.40		14,048,263.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,837,235.00		4,933,980.40		5,032,660.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,837,235.00		4,933,980.40		5,032,660.40
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,564,539.00	0.00%	4,564,539.00	0.00%	4,564,539.00
3. Other State Revenues	8300-8599	1,987,180.00	1.60%	2,018,975.00	2.48%	2,069,045.00
4. Other Local Revenues	8600-8799	2,540,595.00	0.00%	2,540,595.00	0.00%	2,540,595.00
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	8,368,853.00	2.00%	8,536,230.00	2.00%	8,706,955.00
6. Total (Sum lines A1 thru A5c)		17,461,167.00	1.14%	17,660,339.00	1.25%	17,881,134.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,276,634.00		5,382,167.00
b. Step & Column Adjustment				105,533.00		107,643.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,276,634.00	2.00%	5,382,167.00	2.00%	5,489,810.00
2. Classified Salaries						
a. Base Salaries				2,367,569.00		2,414,920.00
b. Step & Column Adjustment				47,351.00		48,298.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,367,569.00	2.00%	2,414,920.00	2.00%	2,463,218.00
3. Employee Benefits	3000-3999	2,142,453.00	1.15%	2,167,187.00	1.16%	2,192,415.00
4. Books and Supplies	4000-4999	2,127,395.00	1.00%	2,148,669.00	1.00%	2,170,156.00
5. Services and Other Operating Expenditures	5000-5999	4,317,042.00	0.00%	4,317,042.00	0.00%	4,317,042.00
6. Capital Outlay	6000-6999	310,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,251.00	0.00%	120,251.00	0.00%	120,251.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	899,716.00	0.00%	899,716.00	0.00%	899,716.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	816,994.00	0.00%	816,994.00	0.00%	816,994.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,378,054.00	-0.60%	18,266,946.00	1.11%	18,469,602.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(916,887.00)		(606,607.00)		(588,468.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,176,736.21		1,259,849.21		653,242.21
2. Ending Fund Balance (Sum lines C and D1)		1,259,849.21		653,242.21		64,774.21
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,259,849.21		653,242.21		64,774.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,259,849.21		653,242.21		64,774.21

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.						

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	62,762,068.00	2.38%	64,255,805.00	1.88%	65,463,814.00
2. Federal Revenues	8100-8299	4,564,539.00	0.00%	4,564,539.00	0.00%	4,564,539.00
3. Other State Revenues	8300-8599	7,151,150.00	-51.54%	3,465,569.00	2.48%	3,551,514.00
4. Other Local Revenues	8600-8799	2,804,838.00	0.00%	2,804,838.00	0.00%	2,804,838.00
5. Other Financing Sources						
a. Transfers In	8900-8929	900,000.00	-100.00%	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)		78,182,595.00	-3.95%	75,090,751.00	1.72%	76,384,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,841,585.00		34,518,417.00
b. Step & Column Adjustment				676,832.00		690,368.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,841,585.00	2.00%	34,518,417.00	2.00%	35,208,785.00
2. Classified Salaries						
a. Base Salaries				11,374,624.00		11,602,115.00
b. Step & Column Adjustment				227,491.00		232,042.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,374,624.00	2.00%	11,602,115.00	2.00%	11,834,157.00
3. Employee Benefits	3000-3999	13,489,010.00	1.04%	13,629,413.00	1.05%	13,772,624.00
4. Books and Supplies	4000-4999	4,408,183.00	1.52%	4,475,073.00	1.52%	4,543,088.00
5. Services and Other Operating Expenditures	5000-5999	9,394,630.00	1.08%	9,496,182.00	1.09%	9,599,765.00
6. Capital Outlay	6000-6999	2,029,621.00	-15.27%	1,719,621.00	0.00%	1,719,621.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	205,215.00	0.83%	206,914.00	0.84%	208,647.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(323,868.00)	7.56%	(348,340.00)	7.17%	(373,301.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	816,994.00	0.00%	816,994.00	0.00%	816,994.00
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)		75,235,994.00	1.17%	76,116,389.00	1.59%	77,330,380.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,946,601.00		(1,025,638.00)		(945,675.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,137,749.61		16,084,350.61		15,058,712.61
2. Ending Fund Balance (Sum lines C and D1)		16,084,350.61		15,058,712.61		14,113,037.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	47,500.00		60,000.00		60,000.00
b. Restricted	9740	1,259,849.21		653,242.21		64,774.21
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	9,939,766.40		9,411,490.00		8,955,603.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,837,235.00		4,933,980.40		5,032,660.40
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,084,350.61		15,058,712.61		14,113,037.61

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	4,837,235.00		4,933,980.40		5,032,660.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,837,235.00		4,933,980.40		5,032,660.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.43%		6.48%		6.51%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		7,282.67		7,282.67		7,282.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		75,235,994.00		76,116,389.00		77,330,380.00
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)		75,235,994.00		76,116,389.00		77,330,380.00
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)		2,257,079.82		2,283,491.67		2,319,911.40
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)		2,257,079.82		2,283,491.67		2,319,911.40
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	75,235,994.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,790,780.00
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	4,600.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,029,621.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	816,994.00
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)				2,851,215.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				67,593,999.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		7,282.67
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,281.49
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.)	58,954,777.68	8,095.21
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)	58,954,777.68	8,095.21
B. Required effort (Line A.2 times 90%)	53,059,299.91	7,285.69
C. Current year expenditures (Line I.E and Line II.B)	67,593,999.00	9,281.49
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(323,868.00)				
Other Sources/Uses Detail					900,000.00	816,994.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	105,929.00	0.00				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	217,939.00	0.00				
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,851,529.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,851,529.00	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					816,995.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	323,868.00	(323,868.00)	5,568,524.00	5,568,523.00		