



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.3

Meeting Date: March 17, 2016

Subject: Approve 2015-2016 Second Interim Financial Report and Budget Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Department: Business Services

Recommendation: Approve the 2015-2016 Second Interim Financial Report with a Positive Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the second interim financial report presented to the Board of Education for the 2015-16 year. The report provides financial information as of January 31, 2016.

Financial Considerations: With the approval of Proposition 30 and Local Control Funding Formula (LCFF), the 2015-16 budget is balanced and the district believes it will end the current year in a positive financial condition. This status indicates that the district certify that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a “positive” certification by the Sacramento County Office of Education.

The district has not settled agreements with all bargaining units for FY 2015-16, 2016-17 and 2017-18. However the Board action must take on all necessary budget adjustments for 2016-17 and 2017-18 and the district must maintain its required 2% reserve for economic uncertainties. The end of Proposition 30 funding, a temporary tax, is an uncertainty for FY 2017-18.

LCAP Goal(s): Family and Community Engagement; College and Career Ready Students

Documents Attached:

1. Executive Summary
2. 2015-16 Second Interim Financial Report and Budget Update

Estimated Time of Presentation: 20 Minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer
Michael Smith, Director Budget Services

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2015-2016 and Budget Update

March 17, 2016



I. OVERVIEW/HISTORY:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the future fiscal year.

With the approval of Proposition 30 and Local Control Funding Formula (LCFF) in 2013-14, the 2015-16 budget is balanced and the district believes it will end the current year in a positive financial condition. This status indicates the district certifies that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a "positive" certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2016-17 and 2017-18 and the district must maintain its required 2% reserve for economic uncertainties.

Documents attached are primarily state-required reports. Key information includes the budget assumptions, Average Daily Attendance and multi-year projections.

II. DRIVING GOVERNANCE:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31st. The second report shall cover the financial and budgetary status of the district for the period ending January 31. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report.

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2015-2016 and Budget Update

March 17, 2016



III. BUDGET:

The budget is a fluid document and while the budget is balanced for 2015-2016, there are many unknowns at this time. In preparing the assumptions for the multi-year projection items such as one-time funds used to balance 2015-2016, increased costs for step and column salary increases as well as health benefit increases must be factored in. Revenue increases based on state projections for LCFF as well as enrollment are included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The district has **not** settled agreements with all bargaining units for FY 2015-16 and 2016-17. However, the Board action must take on all necessary budget adjustments for 2016-17 and 2017-18 and the district must maintain its required 2% reserve for economic uncertainties. The Second Interim Financial Report includes assumptions and projections made with the best available information. The anticipated ongoing revenues over the next two years do not offset the district's rising costs, meaning that unassigned fund balance will need to be used to offset deficit spending in the time period. The governor has paid the wall of debt with one time funds, therefore the significant one time funds that we have seen during the 2014-15, 2015-16 and 2016-17 are not expected to continue.

With the implementation of class size reduction for grades K-3 of 24:1 district wide and the increase costs in step and column, health benefits, and retirement system all the new ongoing funding for 2016-17 has been used.

Projected New 2016-17 Ongoing LCFF Revenue \$16,654,192

Required/Statutory Cost Increases

Projected Step and Column Increase (Certificated)	-\$2,050,879
Projected Step and Column Increase (Classified)	-\$356,519
Projected Increase in Health Benefits Costs (6%)	-\$3,508,597
Increase in STRS Contribution	-\$2,567,359
Increase in PERS Contribution	-\$433,181

Additional Committed Expenditures

Changing Counselor Funding Source	-\$1,500,000
K-3 Class Size Reduction (Est. 75 additional teachers)	-\$7,500,000
Reopening of Washington Elementary (Staffing only)	<u>-\$1,346,953</u>
Total Projected Expenditure Increase	-\$19,263,488

Total (Deficit Spending) (\$2,609,296)

In Addition, the end of Proposition 30 funding, a temporary tax, is an uncertainty for FY 2017-18.

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2015-2016 and Budget Update

March 17, 2016



IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2015-16 and continue to follow the budget calendar timeline and Local Control Accountability Plan (LCAP) to ensure a balanced 2016-2017 budget. It will be important to reduce the reliance of one-time funds used to balance the budget.

V. Major Initiatives:

Use the Second Interim Financial Report information to help guide budget development for FY 2016-17 and 2017-18.

VI. Results:

Budget development for FY 2016-17 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2016.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2015-2016 Second Interim Financial Report



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
March 17, 2016

Sacramento City Unified School District

Board of Education

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2015-16	2016-17	2017-18
State Statutory COLA	1.02%	.47%	2.13%
GAP Funding Rate for Local Control Funding Formula (LCFF)	51.97%	49.08%	36.45%
California Consumer Price Index (CPI)	1.90%	2.22%	2.52%

LCFF ENTITLEMENT FACTORS

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.02%	\$72	\$73	\$75	\$87
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$737	-	-	\$223
2015-16 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2015-16 is funded on 38,910.68 Average Daily Attendance (ADA).
- 2015-16 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2014-15 (prior year) ADA is used for 2015-16.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2016-17 assumes funded on 38,825.22 ADA (prior year ADA).
- 2017-18 assumes funded on 38,425.22 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

Federal Revenues

- Federal Revenues are maintained at 2014-15 funding levels for regular programs for 2015-16.
- 2016-17 assumes a reduction of 2.8%.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2014-15. It reflects the decline in ADA.
- For 2015-16, 2016-17, and 2017-18 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For 2015-16, 2016-17, and 2017-18 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- 2015-16 assumes K-3 CSR at contract maximum. 2016-17 and 2017-18 assumes K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at \$181 per ADA for 2015-16 (unrestricted \$140 and \$41 restricted) and outlying years.
- 2015-16 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2015-16. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2015-16 is based on the following Class sizes:
 - Kindergarten at 29:1
 - Grades 1-3 at 28:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

Certificated Salaries (cont.)

- 2015-16 assumes 2.5% increase in compensation.
- 2016-17 assumes 2% increase in compensation.
- 2017-18 assumes no increase in compensation.

- 2015-16 includes additional 2 FTE Social Workers, 10 FTE Counselors, 16 FTE CSR Teachers, 4 FTE Nurses, 2 FTE Psychologists and 3 FTE Assistant Principals.

- Certificated staffing for 2016-17 and 2017-18 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
 - Kindergarten at 24:1
 - Grades 1-3 at 24:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)

- 2016-17 includes additional 75 FTE CSR Teachers.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

Classified Salaries

- Classified staffing for 2015-16, 2016-17, and 2017-18 is based on 2015-16 staffing levels.
- 2015-16 assumes 2.5% increase in compensation.
- 2016-17 assumes 2% increase in compensation.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- 2015-16 includes \$2 million additional custodial support staff.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 14.419%.
- The estimated statutory benefits for Classified staff is 21.736%.
- Health benefits are projected to increase approximately 6% for 2016-17 and 2017-18, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on 2015-16 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

Supplies, Services, Utilities, Capital Outlay

- Custodial operational supplies increased in 2014-15 by \$650,000 and maintained in the outlying years.
- 2015-16 and outlying years are projected with a 10% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 3.91% for 2015-16.

Other Outgo/Transfers/ Contributions

- Contributions to Restricted Programs – The 2015-16 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- 2015-16 Routine Restricted Maintenance is based under 2% of GF budget.
- Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21.
- In Lieu Property Taxes are transferred to charter schools.

One-Time Revenues/Expenditures

- 2015-16 includes \$16 Million one-time discretionary revenue.
- 2016-17 includes \$8 Million one-time discretionary revenue.
- 2015-16 includes \$2 Million for collaborative time and \$2 Million for outdated transportation equipment.
- 2016-17 includes \$2 Million for technology upgrades and equipment and \$1 Million for classroom libraries.

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2014-15 actual ending fund balance.

Reserves

- The 2015-16, 2016-17, and 2017-18 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals.
- Starting in 2015-16, set asides for fund reserves and OPEB are increased to prepare for 2016-17 and beyond.

2015-16 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on the Governor's January Budget Proposal, these documents reflect the budget for 2015-16 and multi-year projections for 2016-17 and 2017-18.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑
- b. Expenditures – increases in expenditures ↑
- c. Enrollment ↓

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 17, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Michael Smith

Telephone: (916) 643-9405

Title: Director, Budget

E-mail: smithm@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

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

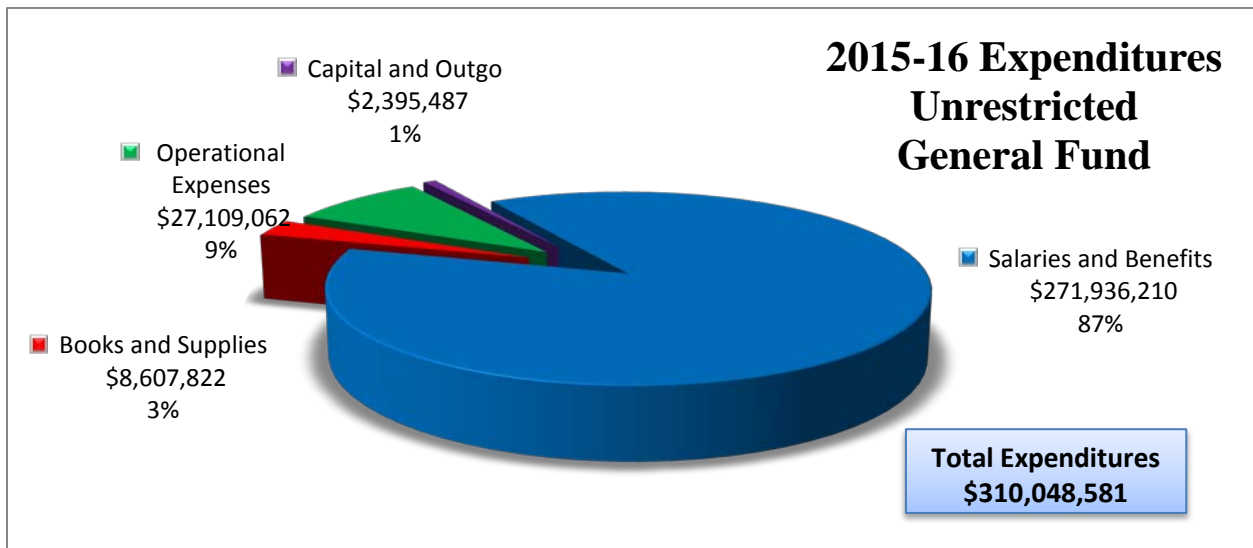
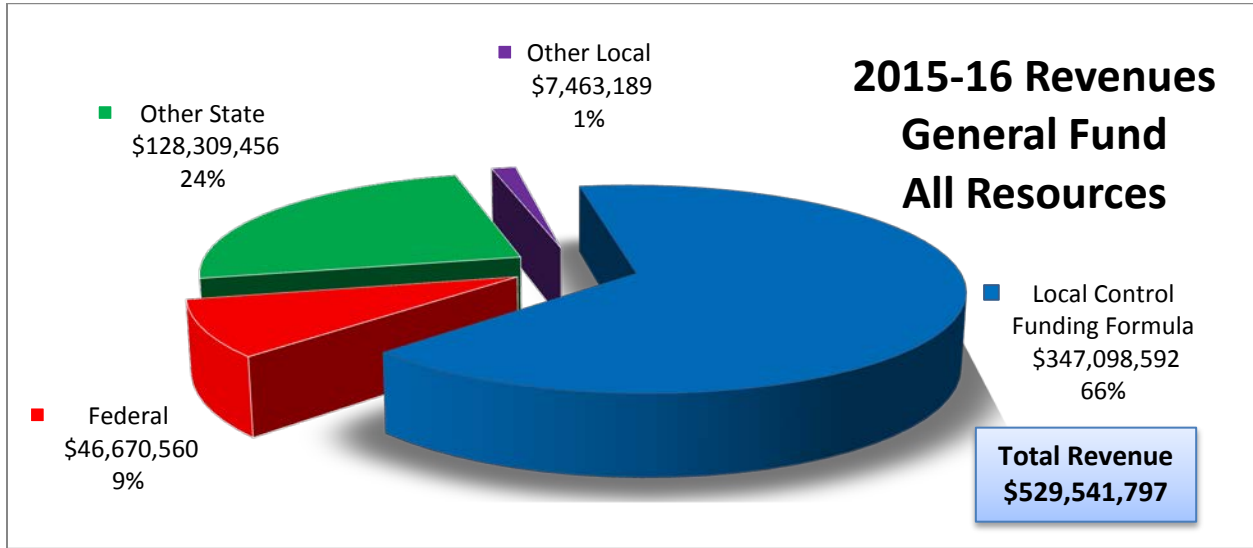
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining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

GENERAL FUND

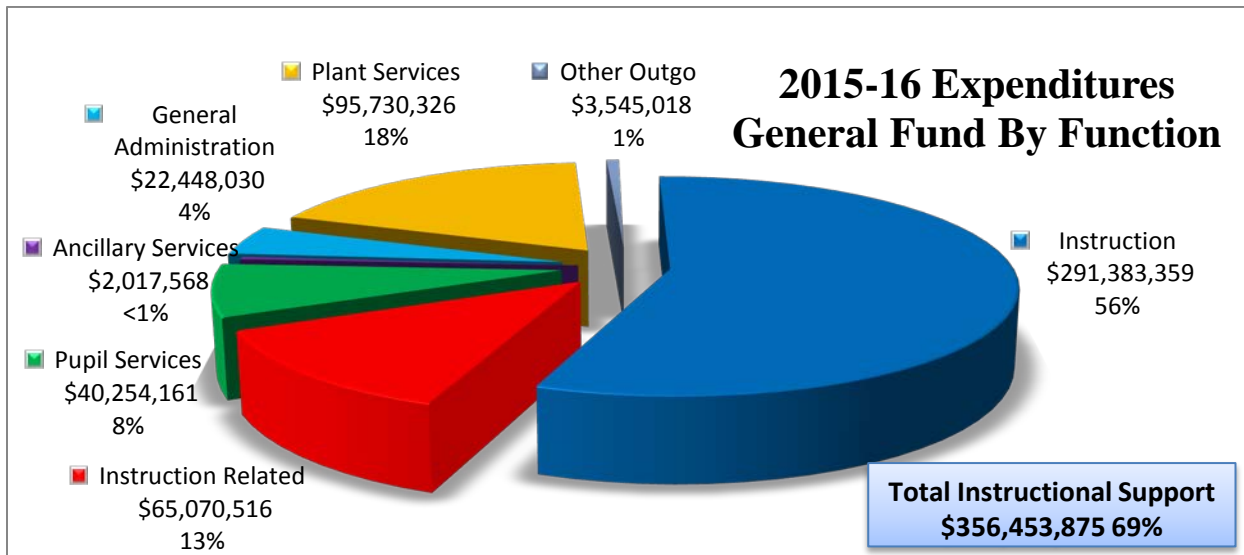
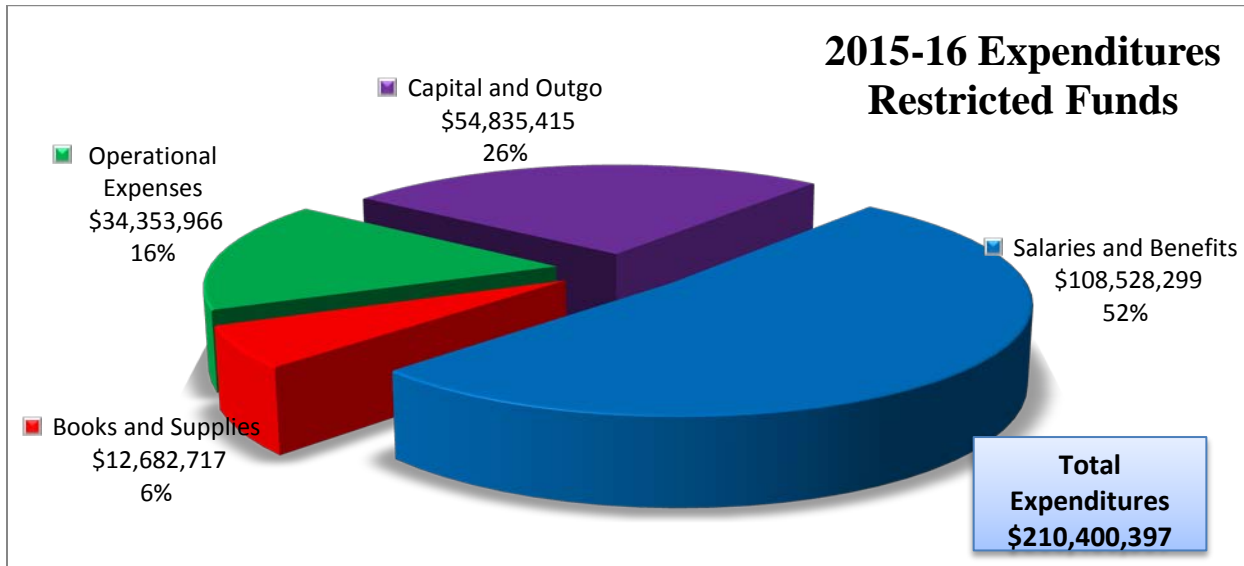
General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Common Core, Quality Education Investment Act, No Child Left Behind Title I and others.

Revenue and Expenditures – Summary



Revenue and Expenditures – Summary cont.



Description	Resource Codes	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	342,665,973.00	347,098,592.00	204,609,165.80	347,098,592.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,049,160.00	46,670,560.34	12,398,063.73	46,670,560.34	0.00	0.0%
3) Other State Revenue		8300-8599	72,623,286.00	128,309,456.20	97,540,254.64	128,309,456.20	0.00	0.0%
4) Other Local Revenue		8600-8799	4,971,283.00	7,463,188.82	5,685,264.70	7,463,188.82	0.00	0.0%
5) TOTAL, REVENUES			466,309,702.00	529,541,797.36	320,232,748.87	529,541,797.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	180,256,996.07	180,615,117.07	85,048,463.33	180,615,117.07	0.00	0.0%
2) Classified Salaries		2000-2999	56,364,488.00	55,443,181.36	29,994,721.12	55,443,181.36	0.00	0.0%
3) Employee Benefits		3000-3999	136,353,239.63	144,406,210.90	61,201,712.23	144,406,210.90	0.00	0.0%
4) Books and Supplies		4000-4999	20,753,429.93	21,290,538.90	3,583,964.91	21,290,538.90	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,885,645.46	61,463,027.99	25,349,772.79	61,463,027.99	0.00	0.0%
6) Capital Outlay		6000-6999	15,168,979.36	55,214,173.09	12,745,045.40	55,214,173.09	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,545,017.55	3,545,017.55	39,206.40	3,545,017.55	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,527,141.00)	(1,528,288.77)	0.00	(1,528,288.77)	0.00	0.0%
9) TOTAL, EXPENDITURES			468,800,655.00	520,448,978.09	217,962,886.18	520,448,978.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,490,953.00)	9,092,819.27	102,269,862.69	9,092,819.27		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,386,880.00	1,386,880.00	0.00	1,386,880.00	0.00	0.0%
b) Transfers Out		7600-7629	1,730,000.00	3,305,660.96	2,295,660.96	3,305,660.96	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			(343,120.00)	(1,918,780.96)	(2,295,660.96)	(1,918,780.96)		

Description	Resource Codes	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)			(2,834,073.00)	7,174,038.31	99,974,201.73	7,174,038.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,288,206.00	44,784,297.43		44,784,297.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,288,206.00	44,784,297.43		44,784,297.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,288,206.00	44,784,297.43		44,784,297.43		
2) Ending Balance, June 30 (E + F1e)			27,454,133.00	51,958,335.74		51,958,335.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	3,413,291.81		3,413,291.81		
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	8,146,000.00	17,080,257.00		17,080,257.00		
Future Costs Retirement/Prop 30	0000	9780	5,576,000.00					
Districtwide Technology Upgrades	0000	9780	2,000,000.00					
Buy Down 3 Days of Vacation Liability	0000	9780	570,000.00					
CCSS Prof. Learning for 2016-17	0000	9780		1,500,000.00				
Future Costs Retirement/Prop 30	0000	9780		13,010,257.00				
Districtwide Technology Upgrades	0000	9780		2,000,000.00				
Buy Down 3 Days of Vacation Liability	0000	9780		570,000.00				
CCSS Prof. Learning for 2016-17	0000	9780				1,500,000.00		
Future Costs Retirement/Prop 30	0000	9780				13,010,257.00		
Districtwide Technology Upgrades	0000	9780				2,000,000.00		
Buy Down 3 Days of Vacation Liability	0000	9780				570,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,763,133.00	18,763,133.00		18,763,133.00		
Unassigned/Unappropriated Amount		9790	0.00	12,156,653.93		12,156,653.93		

Description	Resource Codes	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	238,649,196.00	229,675,499.00	135,126,236.00	229,675,499.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	47,589,079.00	51,870,346.00	26,663,492.00	51,870,346.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	656,229.00	722,121.00	365,992.72	722,121.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	55,414,518.00	58,450,258.00	32,209,498.27	58,450,258.00	0.00	0.0%
Unsecured Roll Taxes		8042	15,000.00	1,927,677.00	2,368,882.19	1,927,677.00	0.00	0.0%
Prior Years' Taxes		8043	4,641,631.00	2,579,565.00	756,440.70	2,579,565.00	0.00	0.0%
Supplemental Taxes		8044	309,833.00	1,135,069.00	354,959.13	1,135,069.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,811,681.00	9,222,018.00	7,782,012.99	9,222,018.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	623,996.00	422,737.00	272,715.99	422,737.00	0.00	0.0%
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	11,700.00	5,039.81	11,700.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	(5,850.00)	0.00	(5,850.00)	0.00	0.0%
Subtotal, LCFF Sources			350,711,163.00	356,011,140.00	205,905,269.80	356,011,140.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,045,190.00)	(8,912,548.00)	(1,296,104.00)	(8,912,548.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			342,665,973.00	347,098,592.00	204,609,165.80	347,098,592.00	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	8,437,152.00	8,482,326.84	16,689.57	8,482,326.84	0.00	0.0%
Special Education Discretionary Grants		8182	1,064,825.00	1,201,674.84	119,177.67	1,201,674.84	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	13,200.00	13,200.00	13,200.00	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	19,993,252.00	21,116,290.85	6,532,936.75	21,116,290.85	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	31,492.00	31,492.00	44,407.00	31,492.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,509,153.00	3,833,489.02	1,388,926.02	3,833,489.02	0.00	0.0%

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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	850,000.00	1,706,775.77	541,810.98	1,706,775.77	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	5,126,302.00	5,952,743.45	3,251,570.05	5,952,743.45	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	456,348.00	489,442.00	185,857.72	489,442.00	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	6,580,636.00	3,843,125.57	303,487.97	3,843,125.57	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,049,160.00	46,670,560.34	12,398,063.73	46,670,560.34	0.00	0.0%
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	22,121,679.00	22,121,679.00	12,346,431.00	22,121,679.00	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	22,727,915.00	21,962,161.00	19,002,185.00	21,962,161.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,609,258.00	6,609,258.00	3,599,367.88	6,609,258.00	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	6,186,446.00	6,186,446.00	4,021,877.02	6,186,446.00	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	600,000.00	683,306.18	178,756.68	683,306.18	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,588,506.00	2,588,506.00	2,305,436.00	2,588,506.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,789,482.00	68,158,100.02	56,086,201.06	68,158,100.02	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,623,286.00	128,309,456.20	97,540,254.64	128,309,456.20	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	456.60	11,002.25	456.60	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	300,000.00	300,000.00	334,458.48	300,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	(743.83)	50,000.00	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	10,000.00	10,000.00	(2,000.00)	10,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	5,850.00	0.00	5,850.00	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	3,759,128.00	6,244,727.22	4,727,360.80	6,244,727.22	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	852,155.00	852,155.00	615,187.00	852,155.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,971,283.00	7,463,188.82	5,685,264.70	7,463,188.82	0.00	0.0%
TOTAL, REVENUES			466,309,702.00	529,541,797.36	320,232,748.87	529,541,797.36	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	141,334,179.00	141,643,270.35	66,084,818.69	141,643,270.35	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,838,276.07	9,767,768.75	4,512,222.29	9,767,768.75	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,832,427.00	17,928,072.02	10,461,412.07	17,928,072.02	0.00	0.0%
Other Certificated Salaries		1900	12,252,114.00	11,276,005.95	3,990,010.28	11,276,005.95	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			180,256,996.07	180,615,117.07	85,048,463.33	180,615,117.07	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,543,481.00	9,969,175.96	4,647,695.97	9,969,175.96	0.00	0.0%
Classified Support Salaries		2200	21,166,820.00	21,331,509.76	12,415,932.67	21,331,509.76	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,508,334.00	5,542,835.40	3,206,560.68	5,542,835.40	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,504,436.00	15,648,907.72	8,368,678.80	15,648,907.72	0.00	0.0%
Other Classified Salaries		2900	2,641,417.00	2,950,752.52	1,355,853.00	2,950,752.52	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,364,488.00	55,443,181.36	29,994,721.12	55,443,181.36	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,312,570.00	29,995,385.49	8,795,284.90	29,995,385.49	0.00	0.0%
PERS		3201-3202	6,342,423.00	6,437,863.44	3,344,156.51	6,437,863.44	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,728,254.00	6,860,553.90	3,503,623.74	6,860,553.90	0.00	0.0%
Health and Welfare Benefits		3401-3402	71,756,167.13	68,625,809.71	32,554,190.06	68,625,809.71	0.00	0.0%
Unemployment Insurance		3501-3502	227,543.50	228,783.04	7.19	228,783.04	0.00	0.0%
Workers' Compensation		3601-3602	4,999,393.00	5,094,447.09	2,542,290.80	5,094,447.09	0.00	0.0%
OPEB, Allocated		3701-3702	20,756,258.00	20,935,699.98	10,421,851.89	20,935,699.98	0.00	0.0%
OPEB, Active Employees		3751-3752	6,095,000.00	6,095,000.00	0.00	6,095,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	135,631.00	132,668.25	40,307.14	132,668.25	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,353,239.63	144,406,210.90	61,201,712.23	144,406,210.90	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,220,374.00	1,494,129.45	499,375.92	1,494,129.45	0.00	0.0%
Books and Other Reference Materials		4200	205,739.00	195,654.16	39,989.93	195,654.16	0.00	0.0%
Materials and Supplies		4300	15,568,060.55	15,695,043.40	2,599,743.84	15,695,043.40	0.00	0.0%
Noncapitalized Equipment		4400	3,759,256.38	3,905,711.89	444,855.22	3,905,711.89	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,753,429.93	21,290,538.90	3,583,964.91	21,290,538.90	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	28,613,912.00	28,909,056.36	12,645,889.26	28,909,056.36	0.00	0.0%
Travel and Conferences		5200	465,837.16	1,012,339.78	181,094.27	1,012,339.78	0.00	0.0%
Dues and Memberships		5300	58,428.00	136,141.83	124,946.33	136,141.83	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	806,454.00	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,380,369.00	9,389,645.68	4,193,139.17	9,389,645.68	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,487,317.63	1,811,189.24	574,606.16	1,811,189.24	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	(1,180,665.00)	(1,211,482.51)	(57,787.49)	(1,211,482.51)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,604,878.67	18,479,984.73	6,567,931.39	18,479,984.73	0.00	0.0%
Communications		5900	568,108.00	1,048,692.88	313,499.70	1,048,692.88	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,885,645.46	61,463,027.99	25,349,772.79	61,463,027.99	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,678,706.58	8,791,006.87	28,678,706.58	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,657,490.00	24,175,785.38	1,889,542.04	24,175,785.38	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	5,468,359.14	2,320,450.91	2,052,739.43	2,320,450.91	0.00	0.0%
Equipment Replacement		6500	43,130.22	39,230.22	11,757.06	39,230.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,168,979.36	55,214,173.09	12,745,045.40	55,214,173.09	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	33,907.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,545,017.55	3,545,017.55	0.00	3,545,017.55	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	5,299.40	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,545,017.55	3,545,017.55	39,206.40	3,545,017.55	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	(1,527,141.00)	(1,528,288.77)	0.00	(1,528,288.77)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,527,141.00)	(1,528,288.77)	0.00	(1,528,288.77)	0.00	0.0%
TOTAL, EXPENDITURES			468,800,655.00	520,448,978.09	217,962,886.18	520,448,978.09	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,386,880.00	1,386,880.00	0.00	1,386,880.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,386,880.00	1,386,880.00	0.00	1,386,880.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,000.00	1,500,000.00	720,000.00	1,500,000.00	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	5,587.75	5,587.75	5,587.75	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	230,000.00	1,800,073.21	1,570,073.21	1,800,073.21	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	3,305,660.96	2,295,660.96	3,305,660.96	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	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)			(343,120.00)	(1,918,780.96)	(2,295,660.96)	(1,918,780.96)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	342,665,973.00	347,098,592.00	204,609,165.80	347,098,592.00	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	27,950,045.00	27,233,181.00	21,579,907.46	27,233,181.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,328,155.00	1,915,901.25	1,901,116.71	1,915,901.25	0.00	0.0%
5) TOTAL, REVENUES			371,944,173.00	376,247,674.25	228,090,189.97	376,247,674.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	138,030,299.57	138,183,793.12	66,174,694.56	138,183,793.12	0.00	0.0%
2) Classified Salaries		2000-2999	35,892,108.00	35,822,136.39	19,484,706.54	35,822,136.39	0.00	0.0%
3) Employee Benefits		3000-3999	98,735,899.13	97,930,280.81	44,546,102.21	97,930,280.81	0.00	0.0%
4) Books and Supplies		4000-4999	7,949,948.93	8,607,821.54	1,629,995.82	8,607,821.54	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,969,975.46	27,109,062.04	10,853,173.41	27,109,062.04	0.00	0.0%
6) Capital Outlay		6000-6999	2,063,489.36	2,183,667.16	2,128,133.62	2,183,667.16	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,545,017.55	3,545,017.55	39,206.40	3,545,017.55	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,632,050.00)	(3,333,197.55)	(125,118.02)	(3,333,197.55)	0.00	0.0%
9) TOTAL, EXPENDITURES			308,554,688.00	310,048,581.06	144,730,894.54	310,048,581.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,389,485.00	66,199,093.19	83,359,295.43	66,199,093.19		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,386,880.00	1,386,880.00	0.00	1,386,880.00	0.00	0.0%
b) Transfers Out		7600-7629	1,730,000.00	1,730,000.00	720,000.00	1,730,000.00	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	(61,938,036.00)	(57,637,702.31)	(50,289,686.27)	(57,637,702.31)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,281,156.00)	(57,980,822.31)	(51,009,686.27)	(57,980,822.31)		

Description	Resource Codes	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)			1,108,329.00	8,218,270.88	32,349,609.16	8,218,270.88		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,345,804.00	40,326,773.05		40,326,773.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,345,804.00	40,326,773.05		40,326,773.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,345,804.00	40,326,773.05		40,326,773.05		
2) Ending Balance, June 30 (E + F1e)			27,454,133.00	48,545,043.93		48,545,043.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
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	8,146,000.00	17,080,257.00		17,080,257.00		
Future Costs Retirement/Prop 30	0000	9780	5,576,000.00					
Districtwide Technology Upgrades	0000	9780	2,000,000.00					
Buy Down 3 Days of Vacation Liability	0000	9780	570,000.00					
CCSS Prof. Learning for 2016-17	0000	9780		1,500,000.00				
Future Costs Retirement/Prop 30	0000	9780		13,010,257.00				
Districtwide Technology Upgrades	0000	9780		2,000,000.00				
Buy Down 3 Days of Vacation Liability	0000	9780		570,000.00				
CCSS Prof. Learning for 2016-17	0000	9780				1,500,000.00		
Future Costs Retirement/Prop 30	0000	9780				13,010,257.00		
Districtwide Technology Upgrades	0000	9780				2,000,000.00		
Buy Down 3 Days of Vacation Liability	0000	9780				570,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,763,133.00	18,763,133.00		18,763,133.00		
Unassigned/Unappropriated Amount			0.00	12,156,653.93		12,156,653.93		

Description	Resource Codes	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	238,649,196.00	229,675,499.00	135,126,236.00	229,675,499.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	47,589,079.00	51,870,346.00	26,663,492.00	51,870,346.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	656,229.00	722,121.00	365,992.72	722,121.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	55,414,518.00	58,450,258.00	32,209,498.27	58,450,258.00	0.00	0.0%
Unsecured Roll Taxes		8042	15,000.00	1,927,677.00	2,368,882.19	1,927,677.00	0.00	0.0%
Prior Years' Taxes		8043	4,641,631.00	2,579,565.00	756,440.70	2,579,565.00	0.00	0.0%
Supplemental Taxes		8044	309,833.00	1,135,069.00	354,959.13	1,135,069.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,811,681.00	9,222,018.00	7,782,012.99	9,222,018.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	623,996.00	422,737.00	272,715.99	422,737.00	0.00	0.0%
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	11,700.00	5,039.81	11,700.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	(5,850.00)	0.00	(5,850.00)	0.00	0.0%
Subtotal, LCFF Sources			350,711,163.00	356,011,140.00	205,905,269.80	356,011,140.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,045,190.00)	(8,912,548.00)	(1,296,104.00)	(8,912,548.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			342,665,973.00	347,098,592.00	204,609,165.80	347,098,592.00	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	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	22,727,915.00	21,962,161.00	19,002,185.00	21,962,161.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,222,130.00	5,222,130.00	2,528,832.46	5,222,130.00	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	48,890.00	48,890.00	48,890.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,950,045.00	27,233,181.00	21,579,907.46	27,233,181.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	456.60	11,002.25	456.60	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	300,000.00	300,000.00	334,458.48	300,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	4,494.48	50,000.00	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	10,000.00	10,000.00	(2,000.00)	10,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	5,850.00	0.00	5,850.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	116,000.00	697,439.65	937,974.50	697,439.65	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	852,155.00	852,155.00	615,187.00	852,155.00	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			1,328,155.00	1,915,901.25	1,901,116.71	1,915,901.25	0.00	0.0%
TOTAL, REVENUES			371,944,173.00	376,247,674.25	228,090,189.97	376,247,674.25	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	113,880,157.00	114,519,773.28	54,328,248.65	114,519,773.28	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,918,800.57	5,760,217.21	2,582,864.33	5,760,217.21	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,793,826.00	14,512,364.17	8,569,027.05	14,512,364.17	0.00	0.0%
Other Certificated Salaries		1900	4,437,516.00	3,391,438.46	694,554.53	3,391,438.46	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			138,030,299.57	138,183,793.12	66,174,694.56	138,183,793.12	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,068,054.00	1,403,954.77	654,279.26	1,403,954.77	0.00	0.0%
Classified Support Salaries		2200	14,612,472.00	14,824,977.11	8,420,003.58	14,824,977.11	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,696,076.00	3,750,902.31	2,198,695.00	3,750,902.31	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,793,200.00	13,993,007.44	7,390,512.97	13,993,007.44	0.00	0.0%
Other Classified Salaries		2900	1,722,306.00	1,849,294.76	821,215.73	1,849,294.76	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,892,108.00	35,822,136.39	19,484,706.54	35,822,136.39	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,888,458.00	16,397,992.34	6,921,419.61	16,397,992.34	0.00	0.0%
PERS		3201-3202	4,090,454.00	4,152,757.48	2,117,306.80	4,152,757.48	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,625,126.00	4,712,470.94	2,407,232.06	4,712,470.94	0.00	0.0%
Health and Welfare Benefits		3401-3402	50,494,270.13	47,836,160.11	23,666,857.51	47,836,160.11	0.00	0.0%
Unemployment Insurance		3501-3502	126,155.00	129,774.31	3.71	129,774.31	0.00	0.0%
Workers' Compensation		3601-3602	3,673,326.00	3,740,385.11	1,892,961.90	3,740,385.11	0.00	0.0%
OPEB, Allocated		3701-3702	14,645,320.00	14,767,873.31	7,509,838.46	14,767,873.31	0.00	0.0%
OPEB, Active Employees		3751-3752	6,095,000.00	6,095,000.00	0.00	6,095,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	97,790.00	97,867.21	30,482.16	97,867.21	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98,735,899.13	97,930,280.81	44,546,102.21	97,930,280.81	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	191,148.00	135,788.21	14,392.14	135,788.21	0.00	0.0%
Books and Other Reference Materials		4200	150,958.00	135,470.62	16,358.33	135,470.62	0.00	0.0%
Materials and Supplies		4300	6,345,018.55	7,121,724.35	1,482,439.89	7,121,724.35	0.00	0.0%
Noncapitalized Equipment		4400	1,262,824.38	1,214,838.36	116,805.46	1,214,838.36	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,949,948.93	8,607,821.54	1,629,995.82	8,607,821.54	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,253,500.00	367,000.00	46,257.43	367,000.00	0.00	0.0%
Travel and Conferences		5200	207,481.16	496,532.65	100,409.84	496,532.65	0.00	0.0%
Dues and Memberships		5300	56,328.00	124,311.83	117,589.23	124,311.83	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	806,454.00	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,380,369.00	9,376,145.68	4,191,736.86	9,376,145.68	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,165,134.63	1,405,255.87	416,165.79	1,405,255.87	0.00	0.0%
Transfers of Direct Costs		5710	(137,695.00)	(714,287.73)	(245,219.22)	(714,287.73)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,198,665.00)	(1,212,745.59)	(39,218.74)	(1,212,745.59)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,815,138.67	14,373,497.26	5,159,019.64	14,373,497.26	0.00	0.0%
Communications		5900	540,924.00	1,005,892.07	299,978.58	1,005,892.07	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,969,975.46	27,109,062.04	10,853,173.41	27,109,062.04	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	480.00	51,595.00	480.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	97,060.00	82,957.00	97,060.00	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	2,020,359.14	2,046,896.94	1,981,824.56	2,046,896.94	0.00	0.0%
Equipment Replacement		6500	43,130.22	39,230.22	11,757.06	39,230.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,063,489.36	2,183,667.16	2,128,133.62	2,183,667.16	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	33,907.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	3,545,017.55	3,545,017.55	0.00	3,545,017.55	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	5,299.40	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,545,017.55	3,545,017.55	39,206.40	3,545,017.55	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,104,909.00)	(1,804,908.78)	(125,118.02)	(1,804,908.78)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,527,141.00)	(1,528,288.77)	0.00	(1,528,288.77)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,632,050.00)	(3,333,197.55)	(125,118.02)	(3,333,197.55)	0.00	0.0%
TOTAL, EXPENDITURES			308,554,688.00	310,048,581.06	144,730,894.54	310,048,581.06	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,386,880.00	1,386,880.00	0.00	1,386,880.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,386,880.00	1,386,880.00	0.00	1,386,880.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,000.00	1,500,000.00	720,000.00	1,500,000.00	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	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	1,730,000.00	720,000.00	1,730,000.00	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	(61,938,036.00)	(57,637,702.31)	(50,289,686.27)	(57,637,702.31)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(61,938,036.00)	(57,637,702.31)	(50,289,686.27)	(57,637,702.31)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(62,281,156.00)	(57,980,822.31)	(51,009,686.27)	(57,980,822.31)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,049,160.00	46,670,560.34	12,398,063.73	46,670,560.34	0.00	0.0%
3) Other State Revenue		8300-8599	44,673,241.00	101,076,275.20	75,960,347.18	101,076,275.20	0.00	0.0%
4) Other Local Revenue		8600-8799	3,643,128.00	5,547,287.57	3,784,147.99	5,547,287.57	0.00	0.0%
5) TOTAL, REVENUES			94,365,529.00	153,294,123.11	92,142,558.90	153,294,123.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,226,696.50	42,431,323.95	18,873,768.77	42,431,323.95	0.00	0.0%
2) Classified Salaries		2000-2999	20,472,380.00	19,621,044.97	10,510,014.58	19,621,044.97	0.00	0.0%
3) Employee Benefits		3000-3999	37,617,340.50	46,475,930.09	16,655,610.02	46,475,930.09	0.00	0.0%
4) Books and Supplies		4000-4999	12,803,481.00	12,682,717.36	1,953,969.09	12,682,717.36	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,915,670.00	34,353,965.95	14,496,599.38	34,353,965.95	0.00	0.0%
6) Capital Outlay		6000-6999	13,105,490.00	53,030,505.93	10,616,911.78	53,030,505.93	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	2,104,909.00	1,804,908.78	125,118.02	1,804,908.78	0.00	0.0%
9) TOTAL, EXPENDITURES			160,245,967.00	210,400,397.03	73,231,991.64	210,400,397.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,880,438.00)	(57,106,273.92)	18,910,567.26	(57,106,273.92)		
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	1,575,660.96	1,575,660.96	1,575,660.96	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	61,938,036.00	57,637,702.31	50,289,686.27	57,637,702.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			61,938,036.00	56,062,041.35	48,714,025.31	56,062,041.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,942,402.00)	(1,044,232.57)	67,624,592.57	(1,044,232.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,942,402.00	4,457,524.38		4,457,524.38	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)			3,942,402.00	4,457,524.38		4,457,524.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,942,402.00	4,457,524.38		4,457,524.38		
2) Ending Balance, June 30 (E + F1e)			0.00	3,413,291.81		3,413,291.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	3,413,291.81		3,413,291.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	8,437,152.00	8,482,326.84	16,689.57	8,482,326.84	0.00	0.0%
Special Education Discretionary Grants		8182	1,064,825.00	1,201,674.84	119,177.67	1,201,674.84	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	13,200.00	13,200.00	13,200.00	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	19,993,252.00	21,116,290.85	6,532,936.75	21,116,290.85	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	31,492.00	31,492.00	44,407.00	31,492.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,509,153.00	3,833,489.02	1,388,926.02	3,833,489.02	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	850,000.00	1,706,775.77	541,810.98	1,706,775.77	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	5,126,302.00	5,952,743.45	3,251,570.05	5,952,743.45	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	456,348.00	489,442.00	185,857.72	489,442.00	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	6,580,636.00	3,843,125.57	303,487.97	3,843,125.57	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,049,160.00	46,670,560.34	12,398,063.73	46,670,560.34	0.00	0.0%
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	22,121,679.00	22,121,679.00	12,346,431.00	22,121,679.00	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	1,387,128.00	1,387,128.00	1,070,535.42	1,387,128.00	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	6,186,446.00	6,186,446.00	4,021,877.02	6,186,446.00	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	600,000.00	683,306.18	178,756.68	683,306.18	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,588,506.00	2,588,506.00	2,305,436.00	2,588,506.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,789,482.00	68,109,210.02	56,037,311.06	68,109,210.02	0.00	0.0%
TOTAL, OTHER STATE REVENUE			44,673,241.00	101,076,275.20	75,960,347.18	101,076,275.20	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	(5,238.31)	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%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,643,128.00	5,547,287.57	3,789,386.30	5,547,287.57	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,643,128.00	5,547,287.57	3,784,147.99	5,547,287.57	0.00	0.0%
TOTAL, REVENUES			94,365,529.00	153,294,123.11	92,142,558.90	153,294,123.11	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,454,022.00	27,123,497.07	11,756,570.04	27,123,497.07	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,919,475.50	4,007,551.54	1,929,357.96	4,007,551.54	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,038,601.00	3,415,707.85	1,892,385.02	3,415,707.85	0.00	0.0%
Other Certificated Salaries		1900	7,814,598.00	7,884,567.49	3,295,455.75	7,884,567.49	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,226,696.50	42,431,323.95	18,873,768.77	42,431,323.95	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,475,427.00	8,565,221.19	3,993,416.71	8,565,221.19	0.00	0.0%
Classified Support Salaries		2200	6,554,348.00	6,506,532.65	3,995,929.09	6,506,532.65	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,812,258.00	1,791,933.09	1,007,865.68	1,791,933.09	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,711,236.00	1,655,900.28	978,165.83	1,655,900.28	0.00	0.0%
Other Classified Salaries		2900	919,111.00	1,101,457.76	534,637.27	1,101,457.76	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,472,380.00	19,621,044.97	10,510,014.58	19,621,044.97	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,424,112.00	13,597,393.15	1,873,865.29	13,597,393.15	0.00	0.0%
PERS		3201-3202	2,251,969.00	2,285,105.96	1,226,849.71	2,285,105.96	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,103,128.00	2,148,082.96	1,096,391.68	2,148,082.96	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,261,897.00	20,789,649.60	8,887,332.55	20,789,649.60	0.00	0.0%
Unemployment Insurance		3501-3502	101,388.50	99,008.73	3.48	99,008.73	0.00	0.0%
Workers' Compensation		3601-3602	1,326,067.00	1,354,061.98	649,328.90	1,354,061.98	0.00	0.0%
OPEB, Allocated		3701-3702	6,110,938.00	6,167,826.67	2,912,013.43	6,167,826.67	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	37,841.00	34,801.04	9,824.98	34,801.04	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,617,340.50	46,475,930.09	16,655,610.02	46,475,930.09	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,029,226.00	1,358,341.24	484,983.78	1,358,341.24	0.00	0.0%
Books and Other Reference Materials		4200	54,781.00	60,183.54	23,631.60	60,183.54	0.00	0.0%
Materials and Supplies		4300	9,223,042.00	8,573,319.05	1,117,303.95	8,573,319.05	0.00	0.0%
Noncapitalized Equipment		4400	2,496,432.00	2,690,873.53	328,049.76	2,690,873.53	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,803,481.00	12,682,717.36	1,953,969.09	12,682,717.36	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	27,360,412.00	28,542,056.36	12,599,631.83	28,542,056.36	0.00	0.0%
Travel and Conferences		5200	258,356.00	515,807.13	80,684.43	515,807.13	0.00	0.0%
Dues and Memberships		5300	2,100.00	11,830.00	7,357.10	11,830.00	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	13,500.00	1,402.31	13,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	322,183.00	405,933.37	158,440.37	405,933.37	0.00	0.0%
Transfers of Direct Costs		5710	137,695.00	714,287.73	245,219.22	714,287.73	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,000.00	1,263.08	(18,568.75)	1,263.08	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,789,740.00	4,106,487.47	1,408,911.75	4,106,487.47	0.00	0.0%
Communications		5900	27,184.00	42,800.81	13,521.12	42,800.81	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,915,670.00	34,353,965.95	14,496,599.38	34,353,965.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,678,226.58	8,739,411.87	28,678,226.58	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,657,490.00	24,078,725.38	1,806,585.04	24,078,725.38	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	3,448,000.00	273,553.97	70,914.87	273,553.97	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,105,490.00	53,030,505.93	10,616,911.78	53,030,505.93	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,104,909.00	1,804,908.78	125,118.02	1,804,908.78	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,104,909.00	1,804,908.78	125,118.02	1,804,908.78	0.00	0.0%
TOTAL, EXPENDITURES			160,245,967.00	210,400,397.03	73,231,991.64	210,400,397.03	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,587.75	5,587.75	5,587.75	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,570,073.21	1,570,073.21	1,570,073.21	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,575,660.96	1,575,660.96	1,575,660.96	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	61,938,036.00	57,637,702.31	50,289,686.27	57,637,702.31	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			61,938,036.00	57,637,702.31	50,289,686.27	57,637,702.31	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			61,938,036.00	56,062,041.35	48,714,025.31	56,062,041.35	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	300,318.06
6264	Educator Effectiveness	2,669,988.00
9010	Other Restricted Local	442,985.75
Total, Restricted Balance		<u>3,413,291.81</u>

Description	Object Codes	Projected Year Totals (Form 01I) (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	347,098,592.00	4.80%	363,752,784.00	1.98%	370,964,829.00
2. Federal Revenues	8100-8299	46,670,560.34	-4.30%	44,664,486.65	0.00%	44,664,486.65
3. Other State Revenues	8300-8599	128,309,456.20	-50.72%	63,230,373.74	-10.65%	56,497,607.01
4. Other Local Revenues	8600-8799	7,463,188.82	0.00%	7,463,188.82	0.00%	7,463,188.82
5. Other Financing Sources						
a. Transfers In	8900-8929	1,386,880.00	1.60%	1,409,070.08	2.48%	1,444,015.02
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)		530,928,677.36	-9.49%	480,519,903.29	0.11%	481,034,126.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				180,615,117.07		190,777,361.75
b. Step & Column Adjustment				2,819,369.88		2,861,660.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,342,874.80		(2,595,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	180,615,117.07	5.63%	190,777,361.75	0.14%	191,044,022.18
2. Classified Salaries						
a. Base Salaries				55,443,181.36		56,347,559.13
b. Step & Column Adjustment				557,896.63		563,475.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				346,481.14		250,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,443,181.36	1.63%	56,347,559.13	1.44%	57,161,034.72
3. Employee Benefits	3000-3999	144,406,210.90	7.50%	155,242,404.71	5.46%	163,720,238.52
4. Books and Supplies	4000-4999	21,290,538.90	0.22%	21,337,851.83	-14.98%	18,141,092.83
5. Services and Other Operating Expenditures	5000-5999	61,463,027.99	0.09%	61,518,493.99	-0.39%	61,275,618.99
6. Capital Outlay	6000-6999	55,214,173.09	-92.25%	4,280,077.53	-38.78%	2,620,077.53
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,545,017.55	-17.77%	2,915,017.55	0.00%	2,915,017.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,528,288.77)	0.11%	(1,529,991.77)	0.00%	(1,529,991.77)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,305,660.96	-47.67%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(2,805,466.95)
11. Total (Sum lines B1 thru B10)		523,754,639.05	-5.94%	492,618,774.72	0.34%	494,271,643.60
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		7,174,038.31		(12,098,871.43)		(13,237,517.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		44,784,297.43		51,958,335.74		39,859,464.31
2. Ending Fund Balance (Sum lines C and D1)		51,958,335.74		39,859,464.31		26,621,947.21
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	3,413,291.81		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	17,080,257.00		17,080,257.00		6,063,814.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,763,133.00		20,013,133.00		20,013,133.00
2. Unassigned/Unappropriated	9790	12,156,653.93		2,221,074.31		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,958,335.74		39,859,464.31		26,621,947.21

Description	Object Codes	Projected Year Totals (Form 01I) (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	18,763,133.00		20,013,133.00		20,013,133.00
c. Unassigned/Unappropriated	9790	12,156,653.93		2,221,074.31		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)		30,919,786.93		22,234,207.31		20,013,133.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.90%		4.51%		4.05%
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)						
		38,825.22		38,425.22		38,025.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		523,754,639.05		492,618,774.72		494,271,643.60
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)		523,754,639.05		492,618,774.72		494,271,643.60
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,475,092.78		9,852,375.49		9,885,432.87
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)		10,475,092.78		9,852,375.49		9,885,432.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	347,098,592.00	4.80%	363,752,784.00	1.98%	370,964,829.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	27,233,181.00	-45.45%	14,855,901.14	-53.40%	6,923,447.49
4. Other Local Revenues	8600-8799	1,915,901.25	0.00%	1,915,901.25	0.00%	1,915,901.25
5. Other Financing Sources						
a. Transfers In	8900-8929	1,386,880.00	1.60%	1,409,070.08	2.48%	1,444,015.02
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(57,637,702.31)	2.37%	(59,002,267.84)	2.35%	(60,387,301.86)
6. Total (Sum lines A1 thru A5c)		319,996,851.94	0.92%	322,931,388.63	-0.64%	320,860,890.90
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				138,183,793.12		147,584,095.67
b. Step & Column Adjustment				2,181,045.75		2,213,761.44
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,219,256.80		(1,095,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	138,183,793.12	6.80%	147,584,095.67	0.76%	148,702,857.11
2. Classified Salaries						
a. Base Salaries				35,822,136.39		36,911,200.97
b. Step & Column Adjustment				365,457.44		369,112.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				723,607.14		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,822,136.39	3.04%	36,911,200.97	1.00%	37,280,312.98
3. Employee Benefits	3000-3999	97,930,280.81	8.84%	106,591,969.87	5.33%	112,275,245.17
4. Books and Supplies	4000-4999	8,607,821.54	12.40%	9,674,780.54	-27.86%	6,979,071.54
5. Services and Other Operating Expenditures	5000-5999	27,109,062.04	1.97%	27,641,860.04	-1.21%	27,307,860.04
6. Capital Outlay	6000-6999	2,183,667.16	-15.57%	1,843,667.16	-90.04%	183,667.16
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,545,017.55	-17.77%	2,915,017.55	0.00%	2,915,017.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,333,197.55)	-1.73%	(3,275,623.55)	0.00%	(3,275,623.55)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		311,778,581.06	6.36%	331,616,968.25	0.75%	334,098,408.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,218,270.88		(8,685,579.62)		(13,237,517.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		40,326,773.05		48,545,043.93		39,859,464.31
2. Ending Fund Balance (Sum lines C and D1)		48,545,043.93		39,859,464.31		26,621,947.21
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	17,080,257.00		17,080,257.00		6,063,814.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,763,133.00		20,013,133.00		20,013,133.00
2. Unassigned/Unappropriated	9790	12,156,653.93		2,221,074.31		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,545,043.93		39,859,464.31		26,621,947.21

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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,763,133.00		20,013,133.00		20,013,133.00
c. Unassigned/Unappropriated	9790	12,156,653.93		2,221,074.31		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)		30,919,786.93		22,234,207.31		20,013,133.00
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.						
FY 2016-17 & 2017-18 assume COLA increase in State revenues and maintain minimum required contribution to ongoing maintenance and repair. FY 2016-17 includes reduction in one-time discretionary funds that are included in 2015-16. FY 2016-17 line B1d assumes full implementation of K-3 CSR and 2% compensation increase. FY 2016-17 line B2d assumes 2% compensation increase.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	46,670,560.34	-4.30%	44,664,486.65	0.00%	44,664,486.65
3. Other State Revenues	8300-8599	101,076,275.20	-52.14%	48,374,472.60	2.48%	49,574,159.52
4. Other Local Revenues	8600-8799	5,547,287.57	0.00%	5,547,287.57	0.00%	5,547,287.57
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	57,637,702.31	2.37%	59,002,267.84	2.35%	60,387,301.86
6. Total (Sum lines A1 thru A5c)		210,931,825.42	-25.29%	157,588,514.66	1.64%	160,173,235.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,431,323.95		43,193,266.08
b. Step & Column Adjustment				638,324.13		647,898.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				123,618.00		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,431,323.95	1.80%	43,193,266.08	-1.97%	42,341,165.07
2. Classified Salaries						
a. Base Salaries				19,621,044.97		19,436,358.16
b. Step & Column Adjustment				192,439.19		194,363.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				(377,126.00)		250,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,621,044.97	-0.94%	19,436,358.16	2.29%	19,880,721.74
3. Employee Benefits	3000-3999	46,475,930.09	4.68%	48,650,434.84	5.74%	51,444,993.35
4. Books and Supplies	4000-4999	12,682,717.36	-8.04%	11,663,071.29	-4.30%	11,162,021.29
5. Services and Other Operating Expenditures	5000-5999	34,353,965.95	-1.39%	33,876,633.95	0.27%	33,967,758.95
6. Capital Outlay	6000-6999	53,030,505.93	-95.41%	2,436,410.37	0.00%	2,436,410.37
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,804,908.78	-3.28%	1,745,631.78	0.00%	1,745,631.78
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,575,660.96	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(2,805,466.95)
11. Total (Sum lines B1 thru B10)		211,976,057.99	-24.05%	161,001,806.47	-0.51%	160,173,235.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,044,232.57)		(3,413,291.81)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,457,524.38		3,413,291.81		0.00
2. Ending Fund Balance (Sum lines C and D1)		3,413,291.81		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,413,291.81				
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)		3,413,291.81		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
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.						
FY 2016-17 assumes 2.8% reduction to Federal revenues. The decrease in State revenues includes \$52 million for Emergency Repair and \$2.6 million for Educator Effectiveness. FY 2016-17 and 2017-18 lines B1d and B2d for restricted funds as revenues decrease the expenditures also decrease. FY 2016-17 includes \$2.4 million Educator Effectiveness carryover. FY 2017-18 does not include carryover or one-time grants. FY 2017-18 B10 Board and staff will take appropriate action to reduce expenditures.						

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance 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	16,208,817.00	16,208,817.00	7,488,327.00	16,208,817.00	0.00	0.0%
2) Federal Revenue		8100-8299	332,517.00	349,387.44	574.00	349,387.44	0.00	0.0%
3) Other State Revenue		8300-8599	304,456.00	1,865,585.45	1,216,393.23	1,865,585.45	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	4,477.06	4,126.87	4,477.06	0.00	0.0%
5) TOTAL, REVENUES			16,845,790.00	18,428,266.95	8,709,421.10	18,428,266.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,759,977.00	6,778,007.76	3,654,337.00	6,778,007.76	0.00	0.0%
2) Classified Salaries		2000-2999	962,907.00	964,129.00	548,084.67	964,129.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,868,430.00	5,227,844.00	2,135,079.03	5,227,844.00	0.00	0.0%
4) Books and Supplies		4000-4999	518,324.00	4,031,907.84	366,136.28	4,031,907.84	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,811,061.00	1,992,683.79	400,892.35	1,992,683.79	0.00	0.0%
6) Capital Outlay		6000-6999	2,992.00	245,897.45	69,047.51	245,897.45	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			14,923,691.00	19,240,469.84	7,173,576.84	19,240,469.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,922,099.00	(812,202.89)	1,535,844.26	(812,202.89)		
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	1,386,880.00	1,386,880.00	0.00	1,386,880.00	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			(1,386,880.00)	(1,386,880.00)	0.00	(1,386,880.00)		

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)			535,219.00	(2,199,082.89)	1,535,844.26	(2,199,082.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	754,447.00	3,323,158.50		3,323,158.50	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			754,447.00	3,323,158.50		3,323,158.50		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			754,447.00	3,323,158.50		3,323,158.50		
2) Ending Balance, June 30 (E + F1e)								
			1,289,666.00	1,124,075.61		1,124,075.61		
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	277,448.16		277,448.16		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,289,666.00	846,627.45		846,627.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Resource	Description	2015/16 Projected Year Totals
6264	Educator Effectiveness	147,825.00
9010	Other Restricted Local	129,623.16
Total, Restricted Balance		<u>277,448.16</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	2,504,838.00	2,289,905.00	991,998.62	2,289,905.00	0.00	0.0%
3) Other State Revenue		8300-8599	350,000.00	449,110.00	211,892.00	449,110.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,520,000.00	4,520,000.00	1,673,134.46	4,520,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,374,838.00	7,259,015.00	2,877,025.08	7,259,015.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,934,141.00	1,874,402.08	934,588.70	1,874,402.08	0.00	0.0%
2) Classified Salaries		2000-2999	1,433,918.00	1,326,097.00	828,676.18	1,326,097.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,980,815.00	1,945,849.44	1,007,056.49	1,945,849.44	0.00	0.0%
4) Books and Supplies		4000-4999	221,958.00	283,370.33	137,253.34	283,370.33	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,070,934.00	2,057,733.35	1,288,633.92	2,057,733.35	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	19,100.00	0.00	19,100.00	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	38,072.00	34,309.00	0.00	34,309.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,679,838.00	7,540,861.20	4,196,208.63	7,540,861.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(305,000.00)	(281,846.20)	(1,319,183.55)	(281,846.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			230,000.00	230,000.00	0.00	230,000.00		

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)			(75,000.00)	(51,846.20)	(1,319,183.55)	(51,846.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			75,000.00	51,846.20		51,846.20	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,000.00	51,846.20		51,846.20		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,000.00	51,846.20		51,846.20		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			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	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,162,567.00	11,985,396.48	460,680.37	11,985,396.48	0.00	0.0%
3) Other State Revenue		8300-8599	5,601,270.00	6,402,196.00	4,026,571.49	6,402,196.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,080,000.00	2,080,000.00	837,525.68	2,080,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,843,837.00	20,467,592.48	5,324,777.54	20,467,592.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,282,492.00	6,854,400.06	3,588,826.34	6,854,400.06	0.00	0.0%
2) Classified Salaries		2000-2999	4,085,287.00	4,193,432.00	2,422,582.31	4,193,432.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,312,630.00	7,521,406.00	3,542,804.37	7,521,406.00	0.00	0.0%
4) Books and Supplies		4000-4999	650,022.00	1,246,962.85	117,617.77	1,246,962.85	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	524,337.00	539,406.81	138,941.07	539,406.81	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	143,969.69	0.00	143,969.69	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	709,069.00	710,938.00	0.00	710,938.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,563,837.00	21,210,515.41	9,810,771.86	21,210,515.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(720,000.00)	(742,922.93)	(4,485,994.32)	(742,922.93)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	720,000.00	1,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	720,000.00	1,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			780,000.00	757,077.07	(3,765,994.32)	757,077.07		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	30,230.23		30,230.23	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	30,230.23		30,230.23		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	30,230.23		30,230.23		
2) Ending Balance, June 30 (E + F1e)			780,000.00	787,307.30		787,307.30		
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	7,307.30		7,307.30		
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	780,000.00	780,000.00		780,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	7,307.30
Total, Restricted Balance		<u>7,307.30</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	18,995,500.00	19,065,248.00	7,275,237.40	19,065,248.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,255,000.00	1,259,740.00	437,697.43	1,259,740.00	0.00	0.0%
4) Other Local Revenue		8600-8799	952,000.00	952,000.00	224,395.21	952,000.00	0.00	0.0%
5) TOTAL, REVENUES			21,202,500.00	21,276,988.00	7,937,330.04	21,276,988.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,192,697.00	6,223,040.00	3,372,289.19	6,223,040.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,742,320.00	3,774,777.00	1,923,224.34	3,774,777.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,618,688.00	12,212,762.76	5,962,582.52	12,212,762.76	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	368,795.00	407,595.00	152,523.09	407,595.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	610,368.58	330,613.63	610,368.58	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	780,000.00	783,041.77	0.00	783,041.77	0.00	0.0%
9) TOTAL, EXPENDITURES			21,802,500.00	24,011,585.11	11,741,232.77	24,011,585.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(600,000.00)	(2,734,597.11)	(3,803,902.73)	(2,734,597.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	5,587.75	5,587.75	5,587.75	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	5,587.75	5,587.75	5,587.75		

Description	Resource Codes	Object Codes	Original Budget (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)			(600,000.00)	(2,729,009.36)	(3,798,314.98)	(2,729,009.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,719,012.00	12,014,236.74		12,014,236.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,719,012.00	12,014,236.74		12,014,236.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,719,012.00	12,014,236.74		12,014,236.74		
2) Ending Balance, June 30 (E + F1e)			8,119,012.00	9,285,227.38		9,285,227.38		
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	7,896,985.00	9,064,062.80		9,064,062.80		
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	222,027.00	221,164.58		221,164.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2015/16 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,461,488.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	2,851,428.02
5330	Child Nutrition: Summer Food Service Program Operations	751,146.46
Total, Restricted Balance		<u>9,064,062.80</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	22.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	22.00	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	134,236.96	44,352.35	134,236.96	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	3,250.00	0.00	3,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	109,764.01	47,677.25	109,764.01	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	247,250.97	92,029.60	247,250.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(247,250.97)	(92,007.60)	(247,250.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	27,195.25	27,195.25	27,195.25	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	27,195.25	27,195.25	27,195.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(220,055.72)	(64,812.35)	(220,055.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,055.72	220,055.72		220,055.72	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)			220,055.72	220,055.72		220,055.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,055.72	220,055.72		220,055.72		
2) Ending Balance, June 30 (E + F1e)			220,055.72	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	220,055.72	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		

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

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Capital Facilities Funds, and County School Facilities 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	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	20,157.00	0.00	20,157.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	8,710.76	6,840.07	8,710.76	0.00	0.0%
5) TOTAL, REVENUES			0.00	28,867.76	6,840.07	28,867.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	966,426.00	938,323.40	572,271.89	938,323.40	0.00	0.0%
3) Employee Benefits		3000-3999	407,786.00	381,659.16	230,228.71	381,659.16	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	67,300.36	62,352.92	67,300.36	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	32,979.59	13,540.99	32,979.59	0.00	0.0%
6) Capital Outlay		6000-6999	60,597,551.00	106,319,706.64	16,324,732.15	106,319,706.64	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			61,971,763.00	107,739,969.15	17,203,126.66	107,739,969.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,971,763.00)	(107,711,101.39)	(17,196,286.59)	(107,711,101.39)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,536,888.25	1,536,888.25	1,536,888.25	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	1,536,888.25	1,536,888.25	1,536,888.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,971,763.00)	(106,174,213.14)	(15,659,398.34)	(106,174,213.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	83,480,971.00	112,130,918.58		112,130,918.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,480,971.00	112,130,918.58		112,130,918.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,480,971.00	112,130,918.58		112,130,918.58		
2) Ending Balance, June 30 (E + F1e)			21,509,208.00	5,956,705.44		5,956,705.44		
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	21,509,208.00	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	5,956,705.44		5,956,705.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2015/16 Projected Year Totals
7690	STRS On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,777,108.00	2,777,108.00	2,104,403.60	2,777,108.00	0.00	0.0%
5) TOTAL, REVENUES			2,777,108.00	2,777,108.00	2,104,403.60	2,777,108.00		
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	36,742.54	34,635.48	36,742.54	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	8,450.00	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	401,749.00	983,343.91	422,881.15	983,343.91	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,403,000.00	1,635,317.00	2,403,000.00	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			2,821,749.00	3,438,086.45	2,101,283.63	3,438,086.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,641.00)	(660,978.45)	3,119.97	(660,978.45)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	5,989.71	5,989.71	5,989.71	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	5,989.71	5,989.71	5,989.71		

Description	Resource Codes	Object Codes	Original Budget (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)			(44,641.00)	(654,988.74)	9,109.68	(654,988.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,895,000.00	3,102,191.29		3,102,191.29	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)			1,895,000.00	3,102,191.29		3,102,191.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,895,000.00	3,102,191.29		3,102,191.29		
2) Ending Balance, June 30 (E + F1e)			1,850,359.00	2,447,202.55		2,447,202.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,850,359.00	2,447,202.55		2,447,202.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	828,882.90	828,882.90	828,882.90	0.00	0.0%
5) TOTAL, REVENUES			0.00	828,882.90	828,882.90	828,882.90		
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	245,449.56	7,258.25	245,449.56	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	454,224.92	6,751.16	454,224.92	0.00	0.0%
6) Capital Outlay		6000-6999	2,000,000.00	1,300,354.52	500,846.73	1,300,354.52	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	5,465,634.00	0.00	5,465,634.00	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	7,465,663.00	514,856.14	7,465,663.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,000,000.00)	(6,636,780.10)	314,026.76	(6,636,780.10)		
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)	(6,636,780.10)	314,026.76	(6,636,780.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,656,622.00	11,751,495.18		11,751,495.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,656,622.00	11,751,495.18		11,751,495.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,656,622.00	11,751,495.18		11,751,495.18		
2) Ending Balance, June 30 (E + F1e)			5,656,622.00	5,114,715.08		5,114,715.08		
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	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	5,656,622.00	5,114,715.08		5,114,715.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	14,015,007.00	14,015,007.00	8,161,801.95	14,015,007.00	0.00	0.0%
5) TOTAL, REVENUES			14,015,007.00	14,015,007.00	8,161,801.95	14,015,007.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	254,160.00	255,078.00	142,778.85	255,078.00	0.00	0.0%
3) Employee Benefits		3000-3999	126,490.00	126,581.00	67,671.23	126,581.00	0.00	0.0%
4) Books and Supplies		4000-4999	118,000.00	116,991.00	2,869.62	116,991.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,383,077.00	13,383,077.00	8,093,287.58	13,383,077.00	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			13,881,727.00	13,881,727.00	8,306,607.28	13,881,727.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			133,280.00	133,280.00	(144,805.33)	133,280.00		
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)			133,280.00	133,280.00	(144,805.33)	133,280.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,461,010.00	6,564,420.45		6,564,420.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,461,010.00	6,564,420.45		6,564,420.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,461,010.00	6,564,420.45		6,564,420.45		
2) Ending Net Position, June 30 (E + F1e)			3,594,290.00	6,697,700.45		6,697,700.45		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	3,594,290.00	6,697,700.45		6,697,700.45		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,602,000.00	20,602,000.00	12,154,757.61	20,602,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,602,000.00	20,602,000.00	12,154,757.61	20,602,000.00		
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	20,602,000.00	20,602,000.00	9,519,835.77	20,602,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,602,000.00	20,602,000.00	9,519,835.77	20,602,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,634,921.84	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 NET POSITION (C + D4)			0.00	0.00	2,634,921.84	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,107,508.00	31,434,151.23		31,434,151.23	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)			10,107,508.00	31,434,151.23		31,434,151.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,107,508.00	31,434,151.23		31,434,151.23		
2) Ending Net Position, June 30 (E + F1e)			10,107,508.00	31,434,151.23		31,434,151.23		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	10,107,508.00	31,434,151.23		31,434,151.23		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,890.64	38,890.64	38,790.82	38,876.28	(14.36)	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)	38,890.64	38,890.64	38,790.82	38,876.28	(14.36)	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	34.01	34.01	34.40	34.40	0.39	1%
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 A5a through A5f)	34.01	34.01	34.40	34.40	0.39	1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,924.65	38,924.65	38,825.22	38,910.68	(13.97)	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)
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	1,862.17	1,862.17	1,863.52	1,863.52	1.35	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)	1,862.17	1,862.17	1,863.52	1,863.52	1.35	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,862.17	1,862.17	1,863.52	1,863.52	1.35	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			63,791,598.11	59,316,224.88	52,463,275.91	100,841,832.04	92,179,608.49	89,734,602.69	111,981,831.45	147,363,368.50	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		12,282,022.00	12,282,022.00	35,455,233.00	22,107,641.00	22,107,641.00	35,447,528.00	22,107,641.00	18,504,825.80	
	8020-8079						0.00	955,389.62	43,155,112.37	0.00	
	8080-8099				(351.85)	(1,295,621.00)	0.00	0.00	4,908.66	0.00	
	8100-8299			9,386.74	377,812.02	1,522,483.27	1,460,251.68	5,581,537.95	794,735.38	282,491.20	
	8300-8599		1,122,403.00	1,171,293.00	36,935,856.44	7,181,796.09	9,785,071.17	12,829,039.26	9,919,898.88	1,796,090.48	
	8600-8799		328,414.28	28,491.81	1,002,292.94	158,119.34	250,600.46	1,222,627.46	433,530.98	120,030.44	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			13,732,839.28	13,491,193.55	73,770,842.55	29,674,418.70	33,603,564.31	56,036,122.29	76,415,827.27	20,703,437.92	
C. DISBURSEMENTS											
	1000-1999		1,687,426.75	3,358,191.50	15,419,835.04	15,780,779.76	16,337,376.60	16,297,323.54	16,141,648.04	17,439,279.21	
	2000-2999		2,289,915.56	3,423,948.78	4,595,974.15	5,054,121.00	4,908,037.45	4,973,654.33	4,779,617.15	4,249,880.89	
	3000-3999		1,952,674.97	2,887,957.64	11,120,799.51	11,269,238.14	11,228,444.71	11,404,872.11	11,339,363.02	17,555,153.28	
	4000-4999		139,738.79	638,034.39	505,917.47	528,903.36	291,991.19	437,712.61	413,163.35	1,877,156.72	
	5000-5999		670,710.49	1,849,422.88	3,353,680.65	5,664,282.03	3,382,987.10	4,692,353.03	5,660,926.33	5,668,960.12	
	6000-6599			5,546,969.82	2,768,554.66	1,514,128.55	1,414,143.32	249,790.81	1,203,995.65	1,163,929.23	
	7000-7499					3,246.82		0.00	35,959.58	1,276,998.67	
	7600-7629			211,451.33	21,317.96	219,047.43	10,794.12	251,097.76	1,581,952.36	48,916.33	
	7630-7699										
TOTAL DISBURSEMENTS			6,740,466.56	17,915,976.34	37,786,079.44	40,033,747.09	37,573,774.49	38,306,804.19	41,156,625.48	49,280,274.45	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	(809,513.95)	373,259.64		98,293.64	112,960.67	31,379.54	14,048.63	133,890.91	186,188.21	
	9200-9299	(28,381,376.65)	4,330,584.59	340,416.71	12,509,998.50	1,632,004.92	1,640,671.98	4,358,175.28	(2,557.55)		
	9310	(2,691,875.68)	2,692,171.68					0.00			
	9320	(126,019.10)		24.84	598.92		279.08				
	9330	(38,549.00)						0.00			
	9340										
	9490										
SUBTOTAL			(32,047,334.38)	7,396,015.91	340,441.55	12,608,891.06	1,744,965.59	1,672,330.60	4,372,223.91	131,333.36	186,188.21
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	26,960,107.69	15,539,095.08	2,618,935.23	215,098.04	47,860.75	147,126.22	(145,686.75)	8,998.10	0.00	
	9610	3,474,339.28	3,324,666.78	149,672.50							
	9640										
	9650	20,620,188.09									
	9690										
SUBTOTAL			51,054,635.06	18,863,761.86	2,768,607.73	215,098.04	47,860.75	147,126.22	(145,686.75)	8,998.10	0.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			(83,101,969.44)	(11,467,745.95)	(2,428,166.18)	12,393,793.02	1,697,104.84	1,525,204.38	4,517,910.66	122,335.26	186,188.21
E. NET INCREASE/DECREASE (B - C + D)			(4,475,373.23)	(6,852,948.97)	48,378,556.13	(8,662,223.55)	(2,445,005.80)	22,247,228.76	35,381,537.05	(28,390,648.32)	
F. ENDING CASH (A + E)			59,316,224.88	52,463,275.91	100,841,832.04	92,179,608.49	89,734,602.69	111,981,831.45	147,363,368.50	118,972,720.18	
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									
		118,972,720.18	114,893,917.74	125,805,541.17	103,493,366.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,472,412.30	18,504,825.80	18,504,825.80	32,769,227.29	0.01		281,545,845.00	281,545,845.00
Property Taxes	8020-8079	0.00	26,963,653.04	770,390.08	2,600,066.69	14,833.20		74,459,445.00	74,459,445.00
Miscellaneous Funds	8080-8099	(2,673,764.51)	0.00	0.00	(4,941,829.76)	(39.54)		(8,906,698.00)	(8,906,698.00)
Federal Revenue	8100-8299	2,975,634.16	1,127,977.35	258,019.10	9,487,615.14	22,792,616.35		46,670,560.34	46,670,560.34
Other State Revenue	8300-8599	6,640,825.16	7,277,027.79	1,796,090.48	10,871,921.30	20,982,143.15		128,309,456.20	128,309,456.20
Other Local Revenue	8600-8799	129,567.01	132,530.44	120,030.44	144,780.38	3,392,172.84		7,463,188.82	7,463,188.82
Interfund Transfers In	8910-8929				1,386,880.00	0.00		1,386,880.00	1,386,880.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		38,544,674.12	54,006,014.42	21,449,355.90	52,318,661.04	47,181,726.01	0.00	530,928,677.36	530,928,677.36
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,439,279.21	17,439,279.21	17,439,279.21	17,072,137.11	8,763,281.89		180,615,117.07	180,615,117.07
Classified Salaries	2000-2999	4,249,880.89	4,780,418.17	4,780,418.17	5,310,955.04	2,046,359.78		55,443,181.36	55,443,181.36
Employee Benefits	3000-3999	11,703,435.52	11,703,435.52	11,703,435.52	10,240,506.35	20,296,894.61		144,406,210.90	144,406,210.90
Books and Supplies	4000-4999	1,781,314.72	1,817,092.93	1,748,355.51	1,829,669.42	9,281,488.44		21,290,538.90	21,290,538.90
Services	5000-5999	6,167,275.89	6,167,275.89	6,167,275.89	6,167,275.89	5,850,601.80		61,463,027.99	61,463,027.99
Capital Outlay	6000-6599	1,745,893.85	1,745,893.85	1,745,893.85	2,909,823.18	33,205,156.32		55,214,173.09	55,214,173.09
Other Outgo	7000-7499	0.00	49,098.64	24,125.21	81,331.34	545,968.52		2,016,728.78	2,016,728.78
Interfund Transfers Out	7600-7629	14,487.26	0.00	501,316.04	629,432.30	(184,151.93)		3,305,660.96	3,305,660.96
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		43,101,567.34	43,702,494.21	44,110,099.40	44,241,130.63	79,805,599.43	0.00	523,754,639.05	523,754,639.05
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	194,283.34	40,475.70	64,761.12	186,188.21	0.00		1,435,729.61	
Accounts Receivable	9200-9299	283,807.44	567,627.52	283,807.44	1,419,037.27	0.00		27,363,574.10	
Due From Other Funds	9310							2,692,171.68	
Stores	9320					0.00		902.84	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		478,090.78	608,103.22	348,568.56	1,605,225.48	0.00	0.00	31,492,378.23	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00		18,431,426.67	
Due To Other Funds	9610							3,474,339.28	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690					0.00		0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	21,905,765.95	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		478,090.78	608,103.22	348,568.56	1,605,225.48	0.00	0.00	9,586,612.28	
E. NET INCREASE/DECREASE (B - C + D)									
		(4,078,802.44)	10,911,623.43	(22,312,174.94)	9,682,755.89	(32,623,873.42)	0.00	16,760,650.59	7,174,038.31
F. ENDING CASH (A + E)									
		114,893,917.74	125,805,541.17	103,493,366.23	113,176,122.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								80,552,248.70	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A6 and C9)		
Current Year (2015-16)	40,786.82	40,774.20	0.0%	Met
1st Subsequent Year (2016-17)	40,032.82	40,688.74	1.6%	Met
2nd Subsequent Year (2017-18)	39,632.82	40,288.74	1.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	46,110	46,877	1.7%	Met
1st Subsequent Year (2016-17)	45,331	46,467	2.5%	Not Met
2nd Subsequent Year (2017-18)	45,330	46,070	1.6%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment decreased less than anticipated for 2015-16, thus 2016-17 and 2017-18 have been adjusted to reflect the higher than expected enrollment. Still assumes declining enrollment but at a lesser rate than 1st interim.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	42,019	47,616	88.2%
Second Prior Year (2013-14)	41,662	47,031	88.6%
First Prior Year (2014-15)	40,805	46,868	87.1%
Historical Average Ratio:			88.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			88.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	40,689	46,877	86.8%	Met
1st Subsequent Year (2016-17)	40,289	46,467	86.7%	Met
2nd Subsequent Year (2017-18)	39,889	46,070	86.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	349,659,305.00		
1st Subsequent Year (2016-17)	355,014,731.00	373,065,685.00	5.1%	Not Met
2nd Subsequent Year (2017-18)	359,581,765.00	380,362,418.00	5.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment declined at a lessor rate which increased estimated revenues for 2016-17 and 2017-18. The District's unduplicated count increased more than anticipated in 2015-16 due to a districtwide effort to collect meal applications, thus; increasing revenues in 2015-16 and subsequent years. Projected revenues for 2016-17 & 2017-18 were also increased based on the Governor's January budget proposal.

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)	198,377,945.69	221,907,300.37	89.4%
Second Prior Year (2013-14)	218,491,111.11	241,364,229.76	90.5%
First Prior Year (2014-15)	247,730,736.79	270,276,304.79	91.7%
Historical Average Ratio:			90.5%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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)	271,936,210.32	310,048,581.06	87.7%	Met
1st Subsequent Year (2016-17)	291,087,266.51	329,886,968.25	88.2%	Met
2nd Subsequent Year (2017-18)	298,258,415.26	332,368,408.00	89.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	46,498,046.34	46,670,560.34	0.4%	No
1st Subsequent Year (2016-17)	45,196,101.04	44,664,486.65	-1.2%	No
2nd Subsequent Year (2017-18)	45,196,101.04	44,664,486.65	-1.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	131,255,303.20	128,309,456.20	-2.2%	No
1st Subsequent Year (2016-17)	55,130,371.52	63,230,373.74	14.7%	Yes
2nd Subsequent Year (2017-18)	56,497,604.73	56,497,607.01	0.0%	No

Explanation:
(required if Yes)

The first interim for 2015-16 included projections for state programs and did not include many programs that can't be estimated. 2016-17 includes \$8.1 million one-time mandated funds from the Governor's January budget proposal.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	5,358,045.82	7,463,188.82	39.3%	Yes
1st Subsequent Year (2016-17)	5,358,045.82	7,463,188.82	39.3%	Yes
2nd Subsequent Year (2017-18)	5,358,045.82	7,463,188.82	39.3%	Yes

Explanation:
(required if Yes)

The first interim for 2015-16 included projections for local programs and did not include many programs that can't be estimated because several of them are donations. In addition to Donations, one of the biggest increases included \$567,000 from the Bechtel Jr. Foundation.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	21,730,159.70	21,290,538.90	-2.0%	No
1st Subsequent Year (2016-17)	19,246,523.70	21,337,851.83	10.9%	Yes
2nd Subsequent Year (2017-18)	18,745,473.70	18,141,092.83	-3.2%	No

Explanation:
(required if Yes)

2016-17 includes additional one-time expenditures based on one-time mandated funds from the Governor's January budget proposal.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	59,823,420.04	61,463,027.99	2.7%	No
1st Subsequent Year (2016-17)	59,869,261.22	61,518,493.99	2.8%	No
2nd Subsequent Year (2017-18)	59,360,386.22	61,275,618.99	3.2%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	183,111,395.36	182,443,205.36	-0.4%	Met
1st Subsequent Year (2016-17)	105,684,518.38	115,358,049.21	9.2%	Not Met
2nd Subsequent Year (2017-18)	107,051,751.59	108,625,282.48	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	81,553,579.74	82,753,566.89	1.5%	Met
1st Subsequent Year (2016-17)	79,115,784.92	82,856,345.82	4.7%	Met
2nd Subsequent Year (2017-18)	78,105,859.92	79,416,711.82	1.7%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

The first interim for 2015-16 included projections for state programs and did not include many programs that can't be estimated. 2016-17 includes \$8.1 million one-time mandated funds from the Governor's January budget proposal.

Explanation:

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

The first interim for 2015-16 included projections for local programs and did not include many programs that can't be estimated because several of them are donations. In addition to Donations, one of the biggest increases included \$567,000 from the Bechtel Jr. Foundation.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,292,258.00	9,973,751.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,973,751.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.9%	4.5%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	1.5%	1.4%

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)	8,218,270.88	311,778,581.06	N/A	Met
1st Subsequent Year (2016-17)	(8,685,579.62)	331,616,968.25	2.6%	Not Met
2nd Subsequent Year (2017-18)	(13,237,517.10)	334,098,408.00	4.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Board and administration have assigned reserves in 2015-16 to cover 2016-17 and 2017-18 deficit spending. The Board will take necessary action to ensure balanced budgets in subsequent years and avoid deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	51,958,335.74	Met
1st Subsequent Year (2016-17)	39,859,464.31	Met
2nd Subsequent Year (2017-18)	26,621,947.21	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	113,176,122.12	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):	38,825	38,425	38,025
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	523,754,639.05	492,618,774.72	494,271,643.60
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)	523,754,639.05	492,618,774.72	494,271,643.60
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,475,092.78	9,852,375.49	9,885,432.87
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)	10,475,092.78	9,852,375.49	9,885,432.87

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,763,133.00	20,013,133.00	20,013,133.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,156,653.93	2,221,074.31	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)	30,919,786.93	22,234,207.31	20,013,133.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.90%	4.51%	4.05%
District's Reserve Standard (Section 10B, Line 7):	10,475,092.78	9,852,375.49	9,885,432.87
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(57,637,702.31)	(57,637,702.31)	0.0%	0.00	Met
1st Subsequent Year (2016-17)	(58,736,267.84)	(59,002,267.84)	0.5%	266,000.00	Met
2nd Subsequent Year (2017-18)	(60,117,311.86)	(60,387,301.86)	0.4%	269,990.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	1,386,880.00	1,386,880.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	1,409,070.08	1,409,070.08	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	1,444,015.02	1,444,015.02	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	2,181,816.72	3,305,660.96	51.5%	1,123,844.24	Not Met
1st Subsequent Year (2016-17)	1,802,930.93	1,730,000.00	-4.0%	(72,930.93)	Met
2nd Subsequent Year (2017-18)	1,802,930.93	1,730,000.00	-4.0%	(72,930.93)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2015-16 \$1.6 million of the Emergency Repair Program was transferred to reimburse expenses in the capital facilities fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund/Various Resources	Equipment	171,676
Certificates of Participation	0	N/A		
General Obligation Bonds	13/15/18	BIRF	Buildings	473,813,297
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	7,822,065

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

Lease Revenue Bonds	24	Developer Fees/General Fund Unrestricted	Buildings	72,380,000
Net Pension Liability		State Funding Sources	Pension	284,496,000
TOTAL:				838,683,038

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	116,861	50,263	50,263	50,263
Certificates of Participation				
General Obligation Bonds	35,059,224	38,851,893	46,014,926	44,931,012
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

		0	0	0
Lease Revenue Bonds		5,465,634	5,467,604	5,466,824
Net Pension Liability				
Total Annual Payments:	35,176,085	44,367,790	51,532,793	50,448,099
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	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)

The Bond Interest and Redemption fund will cover the increase in annual payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	611,400,000.00	664,932,454.00
b. OPEB unfunded actuarial accrued liability (UAAL)	50,035,815.00	658,138,767.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2013

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	54,496,789.00	54,496,789.00
1st Subsequent Year (2016-17)	54,496,789.00	54,496,789.00
2nd Subsequent Year (2017-18)	54,496,789.00	54,496,789.00
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)	30,025,839.43	30,007,895.98
1st Subsequent Year (2016-17)	31,827,389.80	31,808,369.74
2nd Subsequent Year (2017-18)	33,737,033.19	33,716,871.92
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	30,025,839.43	30,007,895.98
1st Subsequent Year (2016-17)	31,827,389.80	31,808,369.74
2nd Subsequent Year (2017-18)	33,737,033.19	33,716,871.92
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	4,234	4,234
1st Subsequent Year (2016-17)	4,284	4,284
2nd Subsequent Year (2017-18)	4,283	4,283

4. Comments:

The District provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and management employees have varying medical retirement benefits based on hired date. Classified and management with hire dates after 1996 have limited district contributions. The data above is as of the last actuarial report in July 2013. The District is currently working on getting an updated report.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	17,075,153.00	17,075,153.00
b. Unfunded liability for self-insurance programs	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	14,015,007.00	14,015,007.00
Current Year (2015-16)	14,015,007.00	14,015,007.00
1st Subsequent Year (2016-17)	14,015,007.00	14,015,007.00
2nd Subsequent Year (2017-18)	14,015,007.00	14,015,007.00
b. Amount contributed (funded) for self-insurance programs	14,015,007.00	14,015,007.00
Current Year (2015-16)	14,015,007.00	14,015,007.00
1st Subsequent Year (2016-17)	14,015,007.00	14,015,007.00
2nd Subsequent Year (2017-18)	14,015,007.00	14,015,007.00

4. Comments:

The District has established a Self-insurance fund to account for employee vision, dental and worker's compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. The District belongs to a Joint Power Association (JPA) that helps manage claims to maintain lower costs.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,984.0	2,077.0	2,159.0	2,153.0

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

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

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

1,965,210

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4,913,025	4,110,820	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
55,053,311	61,275,891	64,952,445
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

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

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

No		
----	--	--

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

Starting in 2nd Interim, Health and Welfare includes OPEB and Life, which were not previously included.

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
2,694,412	2,724,836	2,851,451
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

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	1,117.0	1,174.0	1,178.0	1,178.0

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

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

703,533

7. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	1,758,832	1,407,066	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)
Yes	Yes	Yes
28,508,640	30,219,158	32,032,308
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

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

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

No		
----	--	--

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

Starting in 2nd Interim, Health and Welfare includes OPEB and Life, which were not previously included.

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
611,878	617,691	623,682
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	190.0	244.0	244.0	244.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Amount included for any tentative salary schedule increases	857,915	686,332	0

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,875,668	3,048,208	3,231,101
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	152,412	153,175	153,940
3. Percent change in step and column over prior year	0.5%	0.5%	0.5%

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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.

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
