



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: December 8, 2015

Subject: Request Approval of 2015-16 First Interim Report

Responsible Staff: Adele Nikkel, Chief Financial Officer

Agenda Placement: New Business

Background/ rationale:

California Education Code 42130 states that each school district shall submit two reports to the governing board of the district during each fiscal year. The first interim report shall cover the financial and budgetary status of the district for the period ending October 31. The second interim report shall cover the period ending January 31. It is a requirement to receive approval from the school district's governing board no later than 45 days after the close of the period being reported. Reports are required to be in a format prescribed by the Superintendent of Public Instruction (SPI) and based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Ed Code 33127. The District is responsible for making these reports and the supporting documentation available for public review.

California Education Code 42131 requires the governing board of each school district to certify, in writing, within 45 days after the close of the period being reported, obligations for the remainder of the fiscal year and, based on current forecast, for the subsequent fiscal year. Certification should be classified as positive, qualified, or negative.

Financial impact:

The assumptions used in the report are provided on the enclosed Multi-Year Assumptions.

Superintendent's recommendation:

Superintendent recommends a Positive Certification of the First Interim Report based on the new Local Control Funding Formula (LCFF). Madera Unified School District will meet its financial obligations in the 2016-17 and 2017-18 fiscal years based on the current assumptions.

Supporting documents attached:

Letter to the Board regarding First Interim Report
2015-16 First Interim Report
Local Control Funding Formula Calculator for First Interim
Cash Flow Statement as of 10/31/2015
Pie Chart showing General Fund Revenues, by funding source
Pie Chart showing total General Fund Expenditures, by object code
Combined Balance Sheet as of October 31, 2015

TO: BOARD OF TRUSTEES
 EDWARD C. GONZÁLEZ, SUPERINTENDENT
 BUDGET AND FINANCE COMMITTEE

FROM: ADELE NIKKEL, CHIEF FINANCIAL OFFICER

RE: FIRST INTERIM REPORT AS OF OCTOBER 31, 2015

It is the purpose of this First Interim Report to detail the changes made since the Modified Budget was presented in September 2015 and to update the overall financial condition of the District.

GENERAL FUND REVENUE BUDGET REVISIONS:

Unrestricted Revenue

1. State of California decreased the LCFF Gap percentage to 53.08%.
2. Enrollment projections decreased from growth of 261 to 41.
3. \$9.9 million in one time revenue (\$530 per pupil) and was assigned to the ending balance per previous board action.

Revenue Limit/LCFF	\$	(3,521,569)
Federal Revenue	\$	99,555
Other State Revenue	\$	10,017,323
Other Local Revenue	\$	41,200
Interfund Transfers In	\$	-
Contributions to Restricted Revenue	\$	916,927
	\$	-
Subtotal Unrestricted Revenue Budget Revisions	\$	7,553,436

Restricted Revenue

1. Categorical budgets were revised to agree with entitlement letters.
2. Carryover revenue from 14/15 was finalized and rolled into the 15/16 budget.

Federal Revenue	\$	4,002,327
State Revenue	\$	2,082,656
Local Revenue	\$	303,011
Contributions to Restricted Revenue	\$	(887,226)
Subtotal Restricted Revenue Budget Revisions	\$	5,500,768

TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE	\$	<u>13,054,204</u>
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GENERAL FUND EXPENDITURE BUDGET REVISIONS:

Changes have been made to MUSD budgeted expenditures since the Modified Budget . During the year there are transfers made between major categories by the various schools and departments that reflect changes in budgets between those major categories.

The overall budget decreased \$2,615,671 due to the over projection of enrollment growth. Class size leveling is complete, position assignments have been made, and salary increases have been budgeted for all employee groups. The unrestricted Book and Supplies budget was reduced to balance the budget and meet the board approved 15.54% minimum ending balance.

<u>Unrestricted Expenses</u>	
Certificated Salaries	\$ 388,683
Classified Salaries	(499,006)
Benefits	(76,202)
Books & Supplies	(1,951,482)
Services & Other Operating Expenses	690,497
Capital Outlay	57,225
Other Outgo	30,200
Direct Support/Indirect	(161,355)
Other Sources/Uses	-
Interfund Transfers Out	294,795
Subtotal	\$ (1,226,645)
Adjustments for Restatements	-
Subtotal Unrestricted Expenditure Budget Revisions	\$ (1,226,645)

Restricted categorical budgets were revised to agree with entitlement letters and the roll over of unspent grants from 14/15. Categorical project expense budgets equal project income budgets except for California Career Pathway Trust, this program was awarded for 5 years.

<u>Restricted Expenses</u>	
Expenditures	\$ 7,274,247
Subtotal Restricted Expenditure Budget Revisions	\$ 7,274,247
TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS	\$ 6,047,602

Transfers & Contributions (section D)	\$ (1,644,795)
Net Income and Expense Changes	7,006,602
First Interim Net Increase/ Decrease in Fund Balance	<u>\$ 8,651,397</u>
Increase (Decrease) in fund balance section E Unrestricted/Restricted	<u>8,651,397</u>

Assumptions

2015-16 Budget Assumptions

The First Interim Budget for the 2015-16 fiscal year has been developed using the following assumptions:

	Grade Level	2015-16 Projected ADA	Base Grant Per ADA Includes 1.02% COLA	Grade Span Add-ons	Supplemental 20% of Adj. Base for Unduplicated Enrollment	Concentration 50% of Adj. Base for Unduplicated over 55%	Target Per ADA
1	K-3	6,310.25	\$7,083	\$737	\$1,405	\$1,362	\$66,805,318
2	4-6	4,728.27	\$7,189		\$1,292	\$1,252	\$46,018,077
3	7-8	2,853.62	\$7,403		\$1,330	\$1,289	\$28,599,709
4	9-12	5,165.50	\$8,578	\$223	\$1,581	\$1,533	\$61,546,322
5	Total Base	19,057.64					\$202,969,427
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$2,790,442
8	LCFF TARGET (Districts will not receive until full implementation in 2020-21)						\$206,183,518
9	LCFF FLOOR (Prior Year Funding)						\$153,040,468
10	Difference or GAP (Difference between LCFF Target and LCFF Floor)						\$53,143,050
11	LCFF Funding GAP						51.52% \$27,379,299
12	2015-16 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)						\$180,419,767
13	Projected Enrollment increased from 19,775 to 19,816						
14	Unduplicated % of Enrollment = 89.83%						
15	Lottery - \$140 per ADA Unrestricted, \$41 per ADA Restricted						
16	Mandated Block Grant Grades K-8 - \$28 per ADA, Grades 9-12 - \$56 per ADA						
17	Title I - 1.5% reduction, TitleII - 0% change, Title III - 17% reduction						
18	No Funding in 2015-16 for QEIA, ROP, and Perkins						
19	Special Ed Funding (SELPA & IDEA) - 0% change						
20	Additional Staffing						
21	Step and Longevity Increases						
22	3% increase in Health & Welfare Benefit Contributions						
23	Increase in STRS from 8.88% to 10.73%						
24	Increase in PERS from 11.771% to 11.847%						
25	Increase in Workers Compensation from 1.756% to 1.829%						
26	No change in State Unemployment Insurance of .05%						
27	Increase in Property & Liability Insurance of 2.10%						
28	Indirect Rate Increased from 4.49% to 4.87%						
29	Increase Operating Expenses 2.10% (California Price Index)						
30	Increase of Restricted Maintenance Contribution from 2.76% to 3.10% of General Fund Expenditures						
31	\$9,303,160 Interfund Transfer for Building Projects to Fund 41 (Based on New Hire Formula)						
32	\$894,795 Interfund Transfer for Capital Projects to Fund 40 (Based on New Hire Formula)						
33	\$1,260,231 Interfund Transfer for Deferred Maintenance to Fund 14						
34	\$0 Interfund Transfer to Adult Ed Fund 11 due to Maintenance of Effort Grant						

1st Interim 2015-16

General Fund

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,509,195.00	16,611,077.00	2,629,444.95	16,611,077.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,836,355.00	17,936,334.00	1,685,036.78	17,936,334.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,990,900.00	5,335,111.00	1,367,240.42	5,335,111.00	0.00	0.0%
5) TOTAL, REVENUES			206,521,177.00	219,545,680.00	49,398,381.37	219,545,680.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	85,385,062.00	86,566,335.00	23,348,650.54	86,566,335.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,703,989.00	25,643,272.00	7,432,659.50	25,643,272.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,662,897.00	45,970,143.00	13,157,307.40	45,970,143.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,250,280.00	16,420,034.00	2,938,116.98	16,420,034.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,752,266.00	19,397,186.00	4,955,882.37	19,397,186.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,042,354.00	3,353,861.00	268,810.22	3,353,861.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,392,720.00	3,571,290.00	797,687.61	3,571,290.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			194,552,348.00	200,305,155.00	52,899,114.62	200,305,155.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			11,968,829.00	19,240,525.00	(3,500,733.25)	19,240,525.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	12,058,186.00	10,708,186.00	510,231.00	10,708,186.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
b) Uses		7630-7699	5,000.00	5,000.00	2,915.00	5,000.00	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			(12,043,186.00)	(10,663,485.00)	(513,146.00)	(10,663,485.00)		

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

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,357.00)	8,577,040.00	(4,013,879.25)	8,577,040.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,036,435.35	41,036,435.35		41,036,435.35	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)			41,036,435.35	41,036,435.35		41,036,435.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,036,435.35	41,036,435.35		41,036,435.35		
2) Ending Balance, June 30 (E + F1e)			40,962,078.35	49,613,475.35		49,613,475.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	597,859.00	401,262.00		401,261.72		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	443,285.44	314,601.96		314,601.96		
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	5,884,759.00	16,044,205.53		16,044,205.16		
Equipment replacement	0000	9780	19,514.00					
technology infrastructure	0000	9780	2,340,114.00					
textbooks resource 0000	0000	9780	1,112,642.00					
mandated/common core (one time fund)	0000	9780	796,391.00					
G.A.S.B. 16 Vacation Accrual	0000	9780	390,117.00					
Textbooks resource 1100	1100	9780		1,225,980.53				
Technology Infrastructure	0000	9780				2,340,114.00		
Textbooks Resource 0000	0000	9780				2,149,103.63		
Mandated Common Core Rs0510 One	0000	9780				9,900,000.00		
G.A.S.B. 16 Vacation Accrual	0000	9780				429,007.00		
Textbooks - Resource 1100	1100	9780				1,225,980.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,198,466.00	6,330,250.00		6,330,250.00		
Unassigned/Unappropriated Amount		9790	27,812,708.91	26,498,155.86		26,498,156.51		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	141,427,819.00	136,828,700.00	38,188,273.00	136,828,700.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,367,458.00	25,166,670.00	6,289,545.00	25,166,670.00	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	274,961.00	274,961.00	0.00	274,961.00	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	22,089,499.00	22,089,499.00	0.00	22,089,499.00	0.00	0.0%
Unsecured Roll Taxes		8042	766,929.00	766,929.00	157,681.20	766,929.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,806,118.00)	(3,806,118.00)	0.00	(3,806,118.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	87,740.00	87,740.00	10,847.36	87,740.00	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	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			184,208,288.00	181,408,381.00	44,646,346.56	181,408,381.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(750,000.00)	(750,000.00)	(750,000.00)	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	(1,023,561.00)	(995,223.00)	(179,687.34)	(995,223.00)	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			183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,269,903.00	1,269,903.00	0.00	1,269,903.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	7,115,245.00	8,818,640.00	1,218,506.80	8,818,640.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	923,577.00	1,608,888.00	468,558.81	1,608,888.00	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	519,495.00	921,363.00	227,386.69	921,363.00	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	2,422,378.00	3,244,397.00	577,469.50	3,244,397.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	198,597.00	198,597.00	0.00	198,597.00	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	60,000.00	549,289.00	137,523.15	549,289.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,509,195.00	16,611,077.00	2,629,444.95	16,611,077.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	660,631.00	10,573,361.00	0.00	10,573,361.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	3,360,691.00	3,428,410.00	152,861.17	3,428,410.00	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	1,749,855.00	1,899,855.00	1,234,905.75	1,899,855.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,178.00	2,034,708.00	297,269.86	2,034,708.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,836,355.00	17,936,334.00	1,685,036.78	17,936,334.00	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	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 LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	930.65	10,000.00	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	30,000.00	30,000.00	10,305.38	30,000.00	0.00	0.0%
Interest		8660	290,000.00	290,000.00	65,295.16	290,000.00	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	429,439.00	586,842.00	36,951.14	586,842.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFE (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	404,846.00	591,654.00	212,236.09	591,654.00	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	3,826,615.00	3,826,615.00	1,041,522.00	3,826,615.00	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			4,990,900.00	5,335,111.00	1,367,240.42	5,335,111.00	0.00	0.0%
TOTAL, REVENUES			206,521,177.00	219,545,680.00	49,398,381.37	219,545,680.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	66,184,331.00	67,429,012.00	17,637,674.11	67,429,012.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,801,981.00	5,926,332.00	1,740,043.19	5,926,332.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,591,461.00	9,591,966.00	3,095,404.08	9,591,966.00	0.00	0.0%
Other Certificated Salaries		1900	3,807,289.00	3,619,025.00	875,529.16	3,619,025.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			85,385,062.00	86,566,335.00	23,348,650.54	86,566,335.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,154,384.00	3,930,986.00	816,506.46	3,930,986.00	0.00	0.0%
Classified Support Salaries		2200	10,058,003.00	9,864,687.00	3,190,793.40	9,864,687.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,638,950.00	1,777,693.00	535,892.11	1,777,693.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,200,656.00	8,219,165.00	2,439,571.96	8,219,165.00	0.00	0.0%
Other Classified Salaries		2900	1,651,996.00	1,850,741.00	449,895.57	1,850,741.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,703,989.00	25,643,272.00	7,432,659.50	25,643,272.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,926,156.00	9,077,409.00	2,455,433.86	9,077,409.00	0.00	0.0%
PERS		3201-3202	2,734,529.00	2,830,722.00	803,246.36	2,830,722.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,242,248.00	3,291,668.00	891,360.62	3,291,668.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,405,671.00	26,349,662.00	7,675,017.26	26,349,662.00	0.00	0.0%
Unemployment Insurance		3501-3502	55,002.00	55,923.00	15,067.59	55,923.00	0.00	0.0%
Workers' Compensation		3601-3602	1,931,371.00	2,036,675.00	551,434.05	2,036,675.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,188,602.00	2,135,788.00	623,389.97	2,135,788.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	179,318.00	192,296.00	142,357.69	192,296.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,662,897.00	45,970,143.00	13,157,307.40	45,970,143.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,396,148.00	2,494,546.00	365,141.21	2,494,546.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	292,825.00	59,194.00	292,825.00	0.00	0.0%
Materials and Supplies		4300	13,471,412.00	12,429,341.00	2,037,047.32	12,429,341.00	0.00	0.0%
Noncapitalized Equipment		4400	377,020.00	1,202,622.00	476,734.45	1,202,622.00	0.00	0.0%
Food		4700	700.00	700.00	0.00	700.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,250,280.00	16,420,034.00	2,938,116.98	16,420,034.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,898,372.00	5,303,518.00	562,581.61	5,303,518.00	0.00	0.0%
Travel and Conferences		5200	1,156,938.00	2,222,444.00	217,358.97	2,222,444.00	0.00	0.0%
Dues and Memberships		5300	45,183.00	58,411.00	39,666.74	58,411.00	0.00	0.0%
Insurance		5400-5450	790,336.00	802,795.00	799,995.26	802,795.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,180,516.00	2,885,713.00	1,068,900.93	2,885,713.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,616,688.00	1,938,590.00	457,381.63	1,938,590.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(113,626.00)	(116,458.00)	(24,149.96)	(116,458.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,779,003.00	5,878,949.00	1,573,305.17	5,878,949.00	0.00	0.0%
Communications		5900	398,856.00	423,224.00	260,842.02	423,224.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,752,266.00	19,397,186.00	4,955,882.37	19,397,186.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,000.00	163,204.00	31,599.22	163,204.00	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	377,277.00	416,957.00	179,690.86	416,957.00	0.00	0.0%
Equipment Replacement		6500	2,648,077.00	2,763,700.00	57,520.14	2,763,700.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,042,354.00	3,353,861.00	268,810.22	3,353,861.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	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	2,571,943.00	2,750,513.00	592,819.33	2,750,513.00	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	156,625.00	155,610.00	20,664.81	155,610.00	0.00	0.0%
Other Debt Service - Principal		7439	644,152.00	645,167.00	184,203.47	645,167.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,392,720.00	3,571,290.00	797,687.61	3,571,290.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
TOTAL, EXPENDITURES			194,552,348.00	200,305,155.00	52,899,114.62	200,305,155.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	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	11,458,186.00	10,197,955.00	0.00	10,197,955.00	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	600,000.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,058,186.00	10,708,186.00	510,231.00	10,708,186.00	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	29,701.00	0.00	29,701.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	29,701.00	0.00	29,701.00	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	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	2,915.00	5,000.00	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)			(12,043,186.00)	(10,663,485.00)	(513,146.00)	(10,663,485.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
5640	Medi-Cal Billing Option	0.29
6300	Lottery: Instructional Materials	0.21
6382	California Career Pathways Trust	314,601.46
Total, Restricted Balance		<u>314,601.96</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
1. REVENUES								
1) LCFF Sources		8010-8099	183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	99,555.00	99,555.24	99,555.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,355,992.00	13,373,315.00	144,593.30	13,373,315.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,045,846.00	1,087,046.00	270,431.41	1,087,046.00	0.00	0.0%
5) TOTAL, REVENUES			187,586,565.00	194,223,074.00	44,231,239.17	194,223,074.00		
3. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,996,965.00	75,385,648.00	20,397,194.31	75,385,648.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,788,420.00	20,289,414.00	5,927,823.15	20,289,414.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,786,005.00	38,709,803.00	11,096,442.37	38,709,803.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,369,578.00	9,418,096.00	1,969,574.05	9,418,096.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,185,330.00	10,875,827.00	3,749,888.19	10,875,827.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,786,754.00	2,843,979.00	140,012.19	2,843,979.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,873,533.00	2,903,733.00	663,798.28	2,903,733.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,297,274.00)	(1,458,629.00)	0.00	(1,458,629.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			160,489,311.00	158,967,871.00	43,944,732.54	158,967,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			27,097,254.00	35,255,203.00	286,506.63	35,255,203.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	9,903,160.00	10,197,955.00	0.00	10,197,955.00	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	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
3) Contributions		8980-8999	(17,129,474.00)	(16,212,547.00)	0.00	(16,212,547.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,017,634.00)	(26,395,502.00)	(2,915.00)	(26,395,502.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,620.00	8,859,701.00	283,591.63	8,859,701.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,439,172.91	40,439,172.91		40,439,172.91	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)			40,439,172.91	40,439,172.91		40,439,172.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,439,172.91	40,439,172.91		40,439,172.91		
2) Ending Balance, June 30 (E + F1e)			40,518,792.91	49,298,873.91		49,298,873.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	597,859.00	401,262.00		401,261.72		
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	5,884,759.00	16,044,205.53		16,044,205.16		
Equipment replacement	0000	9780	19,514.00					
technology infrastructure	0000	9780	2,340,114.00					
textbooks resource 0000	0000	9780	1,112,642.00					
mandated/common core (one time func	0000	9780	796,391.00					
G.A.S.B. 16 Vacation Accrual	0000	9780	390,117.00					
Textbooks resource 1100	1100	9780		1,225,980.53				
Technology Infrastructure	0000	9780				2,340,114.00		
Textbooks Resource 0000	0000	9780				2,149,103.63		
Mandated Common Core Rs0510 One	0000	9780				9,900,000.00		
G.A.S.B. 16 Vacation Accrual	0000	9780				429,007.00		
Textbooks - Resource 1100	1100	9780				1,225,980.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,198,466.00	6,330,250.00		6,330,250.00		
Unassigned/Unappropriated Amount		9790	27,812,708.91	26,498,156.38		26,498,157.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
_CFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	141,427,819.00	136,828,700.00	38,188,273.00	136,828,700.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,367,458.00	25,166,670.00	6,289,545.00	25,166,670.00	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	274,961.00	274,961.00	0.00	274,961.00	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	22,089,499.00	22,089,499.00	0.00	22,089,499.00	0.00	0.0%
Unsecured Roll Taxes		8042	766,929.00	766,929.00	157,681.20	766,929.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,806,118.00)	(3,806,118.00)	0.00	(3,806,118.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	87,740.00	87,740.00	10,847.36	87,740.00	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	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			184,208,288.00	181,408,381.00	44,646,346.56	181,408,381.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	(750,000.00)	(750,000.00)	(750,000.00)	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	(1,023,561.00)	(995,223.00)	(179,687.34)	(995,223.00)	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			183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	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	99,555.00	99,555.24	99,555.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	99,555.00	99,555.24	99,555.00	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	660,631.00	10,573,361.00	0.00	10,573,361.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,655,361.00	2,723,080.00	67,718.98	2,723,080.00	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	40,000.00	76,874.00	76,874.32	76,874.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,355,992.00	13,373,315.00	144,593.30	13,373,315.00	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	10,000.00	10,000.00	930.65	10,000.00	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	30,000.00	30,000.00	10,305.38	30,000.00	0.00	0.0%
Interest		8660	290,000.00	290,000.00	65,295.16	290,000.00	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	311,000.00	311,000.00	36,951.14	311,000.00	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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	404,846.00	446,046.00	156,949.08	446,046.00	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						
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			1,045,846.00	1,087,046.00	270,431.41	1,087,046.00	0.00	0.0%
TOTAL, REVENUES			187,586,565.00	194,223,074.00	44,231,239.17	194,223,074.00	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)
Certificated Teachers' Salaries		1100	58,606,062.00	59,341,362.00	15,619,399.80	59,341,362.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,004,694.00	4,749,345.00	1,360,544.48	4,749,345.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,305,212.00	8,234,090.00	2,666,029.45	8,234,090.00	0.00	0.0%
Other Certificated Salaries		1900	3,080,997.00	3,060,851.00	751,220.58	3,060,851.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,996,965.00	75,385,648.00	20,397,194.31	75,385,648.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,556,780.00	1,053,045.00	102,761.69	1,053,045.00	0.00	0.0%
Classified Support Salaries		2200	8,405,559.00	8,241,408.00	2,634,789.31	8,241,408.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,507,355.00	1,632,295.00	487,670.91	1,632,295.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,666,730.00	7,614,686.00	2,278,981.93	7,614,686.00	0.00	0.0%
Other Classified Salaries		2900	1,651,996.00	1,747,980.00	423,619.31	1,747,980.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,788,420.00	20,289,414.00	5,927,823.15	20,289,414.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,866,618.00	7,968,704.00	2,159,990.01	7,968,704.00	0.00	0.0%
PERS		3201-3202	2,185,937.00	2,234,579.00	635,342.73	2,234,579.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,704,410.00	2,707,348.00	732,381.70	2,707,348.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,254,625.00	21,993,863.00	6,411,017.22	21,993,863.00	0.00	0.0%
Unemployment Insurance		3501-3502	47,485.00	47,864.00	12,892.52	47,864.00	0.00	0.0%
Workers' Compensation		3601-3602	1,667,396.00	1,744,260.00	471,830.56	1,744,260.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,889,440.00	1,830,113.00	533,704.66	1,830,113.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	170,094.00	183,072.00	139,282.97	183,072.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,786,005.00	38,709,803.00	11,096,442.37	38,709,803.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,879,099.00	1,818,506.00	345,853.87	1,818,506.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	8,480.00	7,037.19	8,480.00	0.00	0.0%
Materials and Supplies		4300	9,175,259.00	6,989,555.00	1,354,905.26	6,989,555.00	0.00	0.0%
Noncapitalized Equipment		4400	313,520.00	600,855.00	261,777.73	600,855.00	0.00	0.0%
Food		4700	700.00	700.00	0.00	700.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,369,578.00	9,418,096.00	1,969,574.05	9,418,096.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	30,312.00	16,811.71	30,312.00	0.00	0.0%
Travel and Conferences		5200	1,066,570.00	1,032,598.00	69,308.50	1,032,598.00	0.00	0.0%
Dues and Memberships		5300	40,983.00	51,017.00	39,223.74	51,017.00	0.00	0.0%
Insurance		5400-5450	790,336.00	799,295.00	796,495.26	799,295.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,180,516.00	2,885,713.00	1,068,900.93	2,885,713.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,306,988.00	1,451,059.00	280,722.89	1,451,059.00	0.00	0.0%
Transfers of Direct Costs		5710	(373,952.00)	(434,158.00)	(82,884.03)	(434,158.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(77,387.00)	(80,219.00)	(20,166.63)	(80,219.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,852,490.00	4,740,056.00	1,321,144.68	4,740,056.00	0.00	0.0%
Communications		5900	398,786.00	400,154.00	260,331.14	400,154.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,185,330.00	10,875,827.00	3,749,888.19	10,875,827.00	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	47,498.00	30,622.67	47,498.00	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	173,677.00	200,923.00	102,155.52	200,923.00	0.00	0.0%
Equipment Replacement		6500	2,613,077.00	2,595,558.00	7,234.00	2,595,558.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,786,754.00	2,843,979.00	140,012.19	2,843,979.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	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	2,052,756.00	2,082,956.00	458,930.00	2,082,956.00	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	156,625.00	155,610.00	20,664.81	155,610.00	0.00	0.0%
Other Debt Service - Principal		7439	644,152.00	645,167.00	184,203.47	645,167.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,873,533.00	2,903,733.00	663,798.28	2,903,733.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(660,054.00)	(841,663.00)	0.00	(841,663.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,297,274.00)	(1,458,629.00)	0.00	(1,458,629.00)	0.00	0.0%
TOTAL, EXPENDITURES			160,489,311.00	158,967,871.00	43,944,732.54	158,967,871.00	0.00	0.0%

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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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	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	9,303,160.00	10,197,955.00	0.00	10,197,955.00	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	600,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,903,160.00	10,197,955.00	0.00	10,197,955.00	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	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(17,129,474.00)	(16,212,547.00)	0.00	(16,212,547.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,129,474.00)	(16,212,547.00)	0.00	(16,212,547.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,017,634.00)	(26,395,502.00)	(2,915.00)	(26,395,502.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,509,195.00	16,511,522.00	2,529,889.71	16,511,522.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,480,363.00	4,563,019.00	1,540,443.48	4,563,019.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,945,054.00	4,248,065.00	1,096,809.01	4,248,065.00	0.00	0.0%
5) TOTAL, REVENUES			18,934,612.00	25,322,606.00	5,167,142.20	25,322,606.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,388,097.00	11,180,687.00	2,951,456.23	11,180,687.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,915,569.00	5,353,858.00	1,504,836.35	5,353,858.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,876,892.00	7,260,340.00	2,060,865.03	7,260,340.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,880,702.00	7,001,938.00	968,542.93	7,001,938.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,566,936.00	8,521,359.00	1,205,994.18	8,521,359.00	0.00	0.0%
6) Capital Outlay		6000-6999	255,600.00	509,882.00	128,798.03	509,882.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	519,187.00	667,557.00	133,889.33	667,557.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	660,054.00	841,663.00	0.00	841,663.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,063,037.00	41,337,284.00	8,954,382.08	41,337,284.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(15,128,425.00)	(16,014,678.00)	(3,787,239.88)	(16,014,678.00)		
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	2,155,026.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	17,129,474.00	16,212,547.00	0.00	16,212,547.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,974,448.00	15,732,017.00	(510,231.00)	15,732,017.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,977.00)	(282,661.00)	(4,297,470.88)	(282,661.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	597,262.44	597,262.44		597,262.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			597,262.44	597,262.44		597,262.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			597,262.44	597,262.44		597,262.44		
2) Ending Balance, June 30 (E + F1e)			443,285.44	314,601.44		314,601.44		
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) Restricted			443,285.44	314,601.96		314,601.96		
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	(0.52)		(0.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,269,903.00	1,269,903.00	0.00	1,269,903.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	7,115,245.00	8,818,640.00	1,218,506.80	8,818,640.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	923,577.00	1,608,888.00	468,558.81	1,608,888.00	0.00	0.0%

2015-16 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	519,495.00	921,363.00	227,386.69	921,363.00	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	2,422,378.00	3,244,397.00	577,469.50	3,244,397.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	198,597.00	198,597.00	0.00	198,597.00	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	60,000.00	449,734.00	37,967.91	449,734.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,509,195.00	16,511,522.00	2,529,889.71	16,511,522.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	705,330.00	705,330.00	85,142.19	705,330.00	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	1,749,855.00	1,899,855.00	1,234,905.75	1,899,855.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,178.00	1,957,834.00	220,395.54	1,957,834.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,480,363.00	4,563,019.00	1,540,443.48	4,563,019.00	0.00	0.0%

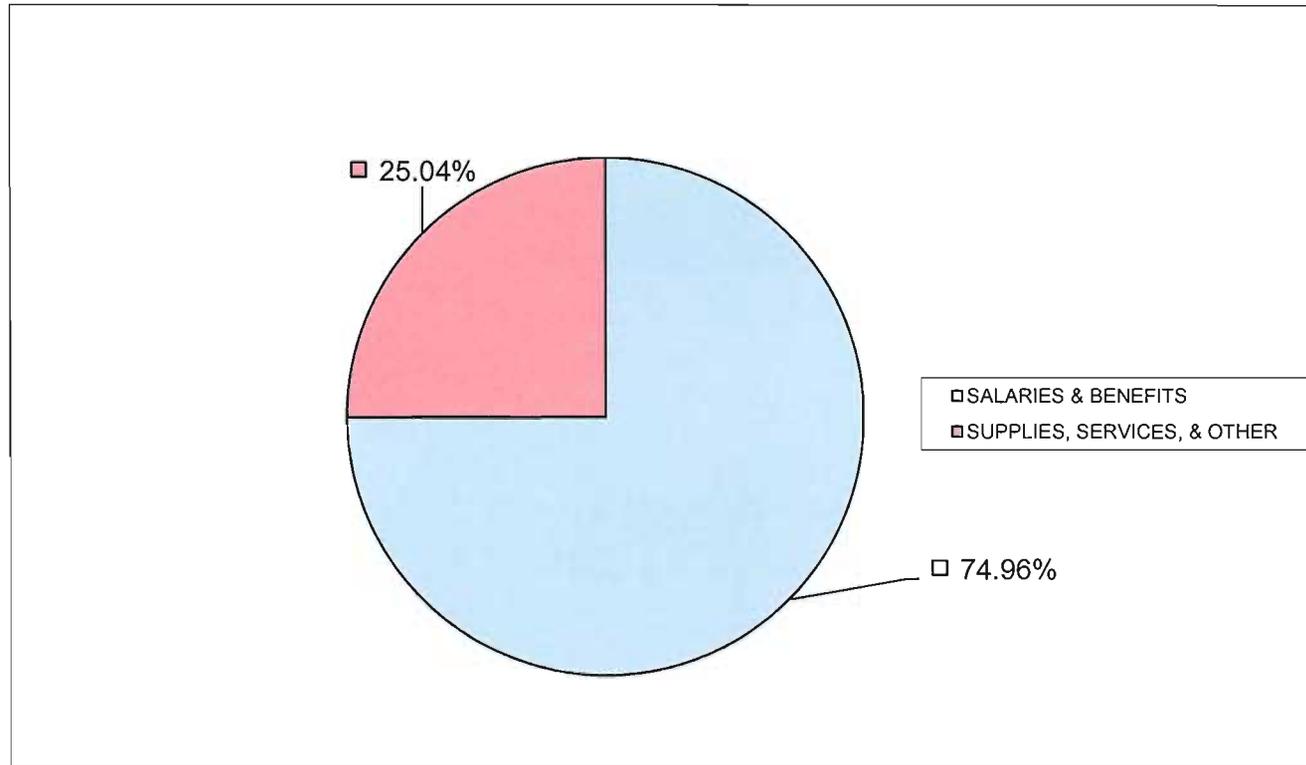
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	118,439.00	275,842.00	0.00	275,842.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	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	0.00	145,608.00	55,287.01	145,608.00	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	3,826,615.00	3,826,615.00	1,041,522.00	3,826,615.00	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			3,945,054.00	4,248,065.00	1,096,809.01	4,248,065.00	0.00	0.0%
TOTAL, REVENUES			18,934,612.00	25,322,606.00	5,167,142.20	25,322,606.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,578,269.00	8,087,650.00	2,018,274.31	8,087,650.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	797,287.00	1,176,987.00	379,498.71	1,176,987.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,286,249.00	1,357,876.00	429,374.63	1,357,876.00	0.00	0.0%
Other Certificated Salaries		1900	726,292.00	558,174.00	124,308.58	558,174.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,388,097.00	11,180,687.00	2,951,456.23	11,180,687.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,597,604.00	2,877,941.00	713,744.77	2,877,941.00	0.00	0.0%
Classified Support Salaries		2200	1,652,444.00	1,623,279.00	556,004.09	1,623,279.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,595.00	145,398.00	48,221.20	145,398.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	533,926.00	604,479.00	160,590.03	604,479.00	0.00	0.0%
Other Classified Salaries		2900	0.00	102,761.00	26,276.26	102,761.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,915,569.00	5,353,858.00	1,504,836.35	5,353,858.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,059,538.00	1,108,705.00	295,443.85	1,108,705.00	0.00	0.0%
PERS		3201-3202	548,592.00	596,143.00	167,903.63	596,143.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	537,838.00	584,320.00	158,978.92	584,320.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,151,046.00	4,355,799.00	1,264,000.04	4,355,799.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,517.00	8,059.00	2,175.07	8,059.00	0.00	0.0%
Workers' Compensation		3601-3602	263,975.00	292,415.00	79,603.49	292,415.00	0.00	0.0%
OPEB, Allocated		3701-3702	299,162.00	305,675.00	89,685.31	305,675.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,224.00	9,224.00	3,074.72	9,224.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,876,892.00	7,260,340.00	2,060,865.03	7,260,340.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	517,049.00	676,040.00	19,287.34	676,040.00	0.00	0.0%
Books and Other Reference Materials		4200	4,000.00	284,345.00	52,156.81	284,345.00	0.00	0.0%
Materials and Supplies		4300	4,296,153.00	5,439,786.00	682,142.06	5,439,786.00	0.00	0.0%
Noncapitalized Equipment		4400	63,500.00	601,767.00	214,956.72	601,767.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,880,702.00	7,001,938.00	968,542.93	7,001,938.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,898,372.00	5,273,206.00	545,769.90	5,273,206.00	0.00	0.0%
Travel and Conferences		5200	90,368.00	1,189,846.00	148,050.47	1,189,846.00	0.00	0.0%
Dues and Memberships		5300	4,200.00	7,394.00	443.00	7,394.00	0.00	0.0%
Insurance		5400-5450	0.00	3,500.00	3,500.00	3,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	309,700.00	487,531.00	176,658.74	487,531.00	0.00	0.0%
Transfers of Direct Costs		5710	373,952.00	434,158.00	82,884.03	434,158.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,239.00)	(36,239.00)	(3,983.33)	(36,239.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	926,513.00	1,138,893.00	252,160.49	1,138,893.00	0.00	0.0%
Communications		5900	70.00	23,070.00	510.88	23,070.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,566,936.00	8,521,359.00	1,205,994.18	8,521,359.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,000.00	115,706.00	976.55	115,706.00	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	203,600.00	216,034.00	77,535.34	216,034.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	168,142.00	50,286.14	168,142.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			255,600.00	509,882.00	128,798.03	509,882.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	519,187.00	667,557.00	133,889.33	667,557.00	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)			519,187.00	667,557.00	133,889.33	667,557.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	660,054.00	841,663.00	0.00	841,663.00	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			660,054.00	841,663.00	0.00	841,663.00	0.00	0.0%
TOTAL, EXPENDITURES			34,063,037.00	41,337,284.00	8,954,382.08	41,337,284.00	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)
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	2,155,026.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,155,026.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	29,701.00	0.00	29,701.00	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	17,129,474.00	16,212,547.00	0.00	16,212,547.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,129,474.00	16,212,547.00	0.00	16,212,547.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,974,448.00	15,732,017.00	(510,231.00)	15,732,017.00	0.00	0.0%

**Madera Unified School District
2015-16 First Interim Report
General Fund Expenditures Budget by object code**



(1)	
SALARIES & BENEFITS	
74.96%	
\$ 86,566,335	Certificated Salaries
25,643,272	Classified Salaries
45,970,143	Employee Benefits
-	
-	
\$ 158,179,750	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
25.04%	
\$ 16,420,034	Books & Supplies
19,397,186	Services/Other Operating
3,353,861	Capital Outlay
2,954,324	Other Outgoing, Direct/Indirect Costs
10,708,186	Interfund Transfers
5,000	Other Uses
\$ 52,838,591	Total
\$ 211,018,341	Total District Expenses

1st Interim 2015-16

Revenue Calculator

LCFF Calculator Universal Assumptions
Madera Unified (65243) - 2015-16 1st Interim Budget Update

LEA: **Madera Unified**
District

5 digit District code or 7 digit School code (from the CDS code)
 Yes Did the CDS code exist in 2012-13?
 Was the school district reorganized and retained the original CDS code? If yes, which year:
 2013-14 First LCFF certification year
 2014-15 Most recent LCFF certification year

Projection Title: Projection Date:

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		12.00169574%	30.16016166%	51.52%	35.55%	35.11%	19.88%	
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.75%	28.06%	53.08%	35.55%	35.11%	19.88%	
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>		\$ 12,921.15	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.6637%	25.0782%	25.0000%	23.0000%	11.0000%	0.0000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 6,952	\$ 7,011	\$ 7,083	\$ 7,196	\$ 7,374	\$ 7,586	\$ 7,586
Grades 4-6	\$ 7,056	\$ 7,116	\$ 7,189	\$ 7,304	\$ 7,485	\$ 7,700	\$ 7,700
Grades 7-8	\$ 7,266	\$ 7,328	\$ 7,403	\$ 7,521	\$ 7,708	\$ 7,929	\$ 7,929
Grades 9-12	\$ 8,419	\$ 8,491	\$ 8,578	\$ 8,715	\$ 8,931	\$ 9,187	\$ 9,187

Grade Span Adjustment

Grades TK-3	\$ 724	\$ 729	\$ 737	\$ 748	\$ 767	\$ 789	\$ 789
Grades 9-12	\$ 219	\$ 221	\$ 223	\$ 227	\$ 232	\$ 239	\$ 239

Supplemental Grant

	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,535	\$ 1,548	\$ 1,564	\$ 1,589	\$ 1,628	\$ 1,675	\$ 1,675
Grades 4-6	\$ 1,411	\$ 1,423	\$ 1,438	\$ 1,461	\$ 1,497	\$ 1,540	\$ 1,540
Grades 7-8	\$ 1,453	\$ 1,466	\$ 1,481	\$ 1,504	\$ 1,542	\$ 1,586	\$ 1,586
Grades 9-12	\$ 1,728	\$ 1,742	\$ 1,760	\$ 1,788	\$ 1,833	\$ 1,885	\$ 1,885

Concentration Grant (>55% population)

	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Grades TK-3	\$ 3,838	\$ 3,870	\$ 3,910	\$ 3,972	\$ 4,071	\$ 4,188	\$ 4,188
Grades 4-6	\$ 3,528	\$ 3,558	\$ 3,595	\$ 3,652	\$ 3,743	\$ 3,850	\$ 3,850

Grades 7-8	\$	3,633	\$	3,664	\$	3,702	\$	3,761	\$	3,854	\$	3,965	\$	3,965
Grades 9-12	\$	4,319	\$	4,356	\$	4,401	\$	4,471	\$	4,582	\$	4,713	\$	4,713

NECESSARY SMALL SCHOOL SELECTION *(if applicable)*

NSS #1	LCFF						
NSS #2	LCFF						
NSS #3	LCFF						
NSS #4	LCFF						
NSS #5	LCFF						

Created by:

Email:

Phone:

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Madera Unified (65243) - 2015-16 1st Interim Budget Update

11/18/15

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	0.00%
GAP Funding rate	12.00%	30.16%	51.52%	35.55%	35.11%	19.88%	0.00%
Estimated Property Taxes (with RDA)	A-6 19,874,289	19,413,011	19,413,011	19,413,011	19,413,011	19,413,011	19,413,011
Less In-Lieu transfer	\$ (987,480)	\$ (963,414)	\$ (995,223)	\$ (995,223)	\$ (995,223)	\$ (995,223)	\$ (995,223)
Total Local Revenue	\$ 18,886,809	\$ 18,449,597	\$ 18,417,788	\$ 18,417,788	\$ 18,417,788	\$ 18,417,788	\$ 18,417,788
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
District Enrollment	A-1 CY 19,573	19,775	19,816	20,077	20,077	20,077	20,077
COE Enrollment	A-2 CY 240	242	242	242	242	242	242
Total Enrollment	19,813	20,017	20,058	20,319	20,319	20,319	20,319
District Unduplicated Pupil Count	B-1 CY 17,217	17,752	17,801	18,035	18,035	18,035	18,035
COE Unduplicated Pupil Count	B-2 CY 225	229	217	217	217	217	217
Total Unduplicated Pupil Count	17,442	17,981	18,018	18,253	18,253	18,253	18,253
	1-yr	2-yr	3-yr	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling
	percentage	percentage	percentage	percentage	percentage	percentage	percentage
Single Year Unduplicated Pupil Percentage	88.03%	89.83%	89.83%	89.83%	89.83%	89.83%	89.83%
Unduplicated Pupil Percentage (%)	88.03%	89.83%	89.83%	89.83%	89.83%	89.83%	89.83%
		Alternate	Alternate				

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	8-1	6,495.90	6,492.69	6,475.01	6,266.67	6,266.67	6,266.67	6,266.67	6,266.67
Grades 4-6	8-2 P-2	4,400.03	4,489.96	4,498.12	4,686.29	4,686.29	4,686.29	4,686.29	4,686.29
Grades 7-8	8-3 (Annual for SDC ext. year)	2,656.92	2,774.69	2,836.21	2,816.56	2,816.56	2,816.56	2,816.56	2,816.56
Grades 9-12	8-4	4,869.35	4,918.09	4,977.50	5,058.10	5,058.10	5,058.10	5,058.10	5,058.10
Ungraded (enter here OR in spans above)									

NPS, NPS-LCI, CDS:

TK-3	E-1	-	-						
4-6	E-2	-	-						
7-8	E-3	-	3.75	3.75	3.75	3.75	3.75	3.75	3.75
9-12	E-4	0.18	4.55	4.55	4.55	4.55	4.55	4.55	4.55

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	43.98	45.47	45.47	45.47	45.47	45.47	45.47	45.47
4-6	E-7 & E-12	48.18	42.60	42.60	42.60	42.60	42.60	42.60	42.60
7-8	E-8 & E-13	32.46	32.58	32.58	32.58	32.58	32.58	32.58	32.58
9-12	E-9 & E-14	97.54	101.54	101.54	101.54	101.54	101.54	101.54	101.54

TOTAL		18,897.77	19,017.33	19,058.11	19,058.11	19,058.11	19,058.11	19,058.11	19,058.11
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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Madera Unified (65243) - 2015-16 1st Interim Budget Update

11/18/15

CHARTER ADA ADJUSTMENT

		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
ADA transfer: Student from District to Charter (cross fiscal year)								
Grades TK-3	A-6	-	25.36					
Grades 4-6	A-7	-	13.81					
Grades 7-8	A-8	-	8.65					
Grades 9-12	A-9	-	5.14					
		-	52.96	-	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)								
Grades TK-3	A-11	-	12.07					
Grades 4-6	A-12	-	14.40					
Grades 7-8	A-13	-	21.25					
Grades 9-12	A-14	-	30.13					
		-	77.85	-	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	(24.89)	-	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Madera Unified (65243) - 2015-16 1st Interim Budget Update

11/18/15

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

Grade Span	2013-14		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2012-13 P2	2013-14 P2				
Grades TK-3	6,495.90	6,492.69	-	43.98	-	6,536.67
Grades 4-6	4,400.03	4,489.96	-	48.18	-	4,538.14
Grades 7-8	2,656.92	2,774.69	-	32.46	-	2,807.15
Grades 9-12	4,869.35	4,918.09	-	97.72	-	5,015.81
Ungraded	-	-	-	-	-	-
SUBTOTAL	18,422.20	18,675.43				
		253.23				

Declining or Increasing ADA		Increase				
NSS	-	-	-	222.34	-	18,897.77
TOTAL ADA	18,422.20	18,675.43	-	222.34	-	18,897.77

Grade Span	2014-15		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2013-14 P2	2014-15 P2			
Grades TK-3	6,492.69	6,475.01	-	45.47	6,520.48
Grades 4-6	4,489.96	4,498.12	-	42.60	4,540.72
Grades 7-8	2,774.69	2,836.21	-	36.33	2,872.54
Grades 9-12	4,918.09	4,977.50	-	106.09	5,083.59
SUBTOTAL	18,675.43	18,786.84			
		111.41			

Declining or Increasing ADA		Increase				
NSS	-	-	-	230.49	-	19,017.33
TOTAL ADA	18,675.43	18,786.84	-	230.49	-	19,017.33

Grade Span	2015-16		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2014-15 P2	2015-16 P2			
Grades TK-3	6,475.01	6,266.67	-	45.47	6,312.14
Grades 4-6	4,498.12	4,686.29	-	42.60	4,728.89
Grades 7-8	2,836.21	2,816.56	-	36.33	2,852.89
Grades 9-12	4,977.50	5,058.10	-	106.09	5,164.19
SUBTOTAL	18,786.84	18,827.62			
		40.78			

Declining or Increasing ADA		Increase				
NSS	-	-	-	230.49	-	19,058.11
TOTAL ADA	18,786.84	18,827.62	-	230.49	-	19,058.11

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Madera Unified (65243) - 2015-16 1st Interim Budget Update

11/18/15

		2016-17				
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,266.67	6,266.67	-	45.47		6,312.14
Grades 4-6	4,686.29	4,686.29	-	42.60		4,728.89
Grades 7-8	2,816.56	2,816.56	-	36.33		2,852.89
Grades 9-12	5,058.10	5,058.10	-	106.09		5,164.19
SUBTOTAL	18,827.62	18,827.62				
Declining or Increasing ADA		No Change				
NSS						
TOTAL ADA	18,827.62	18,827.62	-	230.49		19,058.11
		2017-18				
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,266.67	6,266.67	-	45.47		6,312.14
Grades 4-6	4,686.29	4,686.29	-	42.60		4,728.89
Grades 7-8	2,816.56	2,816.56	-	36.33		2,852.89
Grades 9-12	5,058.10	5,058.10	-	106.09		5,164.19
SUBTOTAL	18,827.62	18,827.62				
Declining or Increasing ADA		No Change				
NSS						
TOTAL ADA	18,827.62	18,827.62	-	230.49		19,058.11

CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property taxes per ADA x Charter ADA
- 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2013-14	2014-15	2015-16
Local Property Taxes	\$ 19,874,289	\$ 19,413,011	\$ 19,413,011
Less: RDA incl. in Prop. Taxes	\$ 1,236,512	\$ 743,258	\$ 87,740
Local Property Taxes less RDA	\$ 18,637,777	\$ 18,669,753	\$ 19,325,271
District LCFF ADA	18,897.77	19,017.33	19,058.11
Total Charter LCFF ADA	1,057.27	1,034.75	1,034.75
Total LCFF ADA	19,955.04	20,052.08	20,092.86
Property Taxes per ADA	\$ 933.99	\$ 931.06	\$ 961.80
Total Funded by Property Taxes per ADA	\$ 987,480	\$ 963,414	\$ 995,223
Total Funded by LCFF Funding per ADA	-	-	-
Alternative: Certified In-Lieu Taxes	-	-	-
District In-Lieu of Property Tax Transfer	\$ 987,480	\$ 963,414	\$ 995,223

1 MCIA \$ 299,026 \$ 272,456 \$ 281,452

1. Property taxes per ADA x Charter ADA
 ADA 320.16 \$ 299,026 292.63 \$ 272,456 292.63 \$ 281,452

2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools

a. Charter IS funded at Target in prior year

Grade Level	Resident ADA	Resident ADA	Resident ADA
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -

b. Charter IS NOT funded at Target in prior year

Target Base + GSA			
Total Target Grant			
Ratio of Base to Total Target	0.00%	0.00%	0.00%
Floor + CY Gap			
Charter ADA (from all districts)			
Floor + CY Gap per ADA	-	-	-
ADA for students residing in the District	320.16	292.63	292.63
Floor + CY Gap for District of Residence	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -

2 PTC \$ 120,130 \$ 103,674 \$ 107,096

1. Property taxes per ADA x Charter ADA
 ADA 128.62 \$ 120,130 111.35 \$ 103,674 111.35 \$ 107,096

2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools

a. Charter IS funded at Target in prior year

Grade Level	Resident ADA	Resident ADA	Resident ADA
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -

b. Charter IS NOT funded at Target in prior year

Target Base + GSA			
Total Target Grant			
Ratio of Base to Total Target	0.00%	0.00%	0.00%
Floor + CY Gap			
Charter ADA (from all districts)			
Floor + CY Gap per ADA	-	-	-
ADA for students residing in the District	128.62	111.35	111.35
Floor + CY Gap for District of Residence	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -

3	ETAA		\$ 342,560		\$ 355,944		\$ 367,696
1. Property taxes per ADA x Charter ADA							
	ADA		366.77	\$ 342,560	382.30	\$ 355,944	382.30 \$ 367,696
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools							
a. Charter IS funded at Target in prior year							
	<u>Grade Level</u>	<u>Resident ADA</u>		<u>Resident ADA</u>		<u>Resident ADA</u>	
	Grades K-3						
	Grades 4-6						
	Grades 7-8						
	Grades 9-12						
	In-Lieu of Property Tax limit at Target		\$ -		\$ -		\$ -
b. Charter IS NOT funded at Target in prior year							
	Target Base + GSA						
	Total Target Grant						
	Ratio of Base to Total Target		0.00%		0.00%		0.00%
	Floor + CY Gap						
	Charter ADA (from all districts)						
	Floor + CY Gap per ADA		-		-		-
	ADA for students residing in the District		366.77		382.30		382.30
	Floor + CY Gap for District of Residence		-		-		-
	In-Lieu of Property Tax limit during Transition		\$ -		\$ -		\$ -
4	STCS		\$ 188,078		\$ 190,560		\$ 196,852
1. Property taxes per ADA x Charter ADA							
	ADA		201.37	\$ 188,078	204.67	\$ 190,560	204.67 \$ 196,852
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools							
a. Charter IS funded at Target in prior year							
	<u>Grade Level</u>	<u>Resident ADA</u>		<u>Resident ADA</u>		<u>Resident ADA</u>	
	Grades K-3						
	Grades 4-6						
	Grades 7-8						
	Grades 9-12						
	In-Lieu of Property Tax limit at Target		\$ -		\$ -		\$ -
b. Charter IS NOT funded at Target in prior year							
	Target Base + GSA						
	Total Target Grant						
	Ratio of Base to Total Target		0.00%		0.00%		0.00%
	Floor + CY Gap						
	Charter ADA (from all districts)						
	Floor + CY Gap per ADA		-		-		-
	ADA for students residing in the District		201.37		204.67		204.67
	Floor + CY Gap for District of Residence		-		-		-
	In-Lieu of Property Tax limit during Transition		\$ -		\$ -		\$ -
5	STCHS		\$ 37,686		\$ 40,780		\$ 42,127
1. Property taxes per ADA x Charter ADA							
	ADA		40.35	\$ 37,686	43.80	\$ 40,780	43.80 \$ 42,127
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools							
a. Charter IS funded at Target in prior year							
	<u>Grade Level</u>	<u>Resident ADA</u>		<u>Resident ADA</u>		<u>Resident ADA</u>	
	Grades K-3						
	Grades 4-6						
	Grades 7-8						
	Grades 9-12						
	In-Lieu of Property Tax limit at Target		\$ -		\$ -		\$ -
b. Charter IS NOT funded at Target in prior year							
	Target Base + GSA						
	Total Target Grant						
	Ratio of Base to Total Target		0.00%		0.00%		0.00%
	Floor + CY Gap						
	Charter ADA (from all districts)						
	Floor + CY Gap per ADA		-		-		-
	ADA for students residing in the District		40.35		43.80		43.80
	Floor + CY Gap for District of Residence		-		-		-
	In-Lieu of Property Tax limit during Transition		\$ -		\$ -		\$ -

LCFF Calculator Universal Assumptions
Madera Unified (65243) - 2015-16 1st Interim Budget Update

Summary of Funding				
	2015-16	2016-17	2017-18	
Target	\$ 206,186,637	\$ 209,424,027	\$ 214,533,573	
Floor	153,023,520	180,413,074	190,726,560	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	25,773,479	18,697,559	15,448,371	
Current Year Gap Funding	27,389,638	10,313,394	8,358,642	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total Phase-In Entitlement	\$ 180,413,158	\$ 190,726,468	\$ 199,085,202	

Components of LCFF By Object Code				
	2012-13	2015-16	2016-17	2017-18
8011 - State Aid	\$ 60,066,424	\$ 136,828,700	\$ 147,220,441	\$ 157,586,234
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	21,124,437	-	-	-
8012 - EPA	21,134,963	25,166,670	25,088,239	23,081,180
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes		19,413,011	19,413,011	19,413,011
8096 - In-Lieu of Property Taxes		(995,223)	(995,223)	(995,223)
<i>Property Taxes net of in-lieu</i>	<i>17,025,384</i>	<i>18,417,788</i>	<i>18,417,788</i>	<i>18,417,788</i>
TOTAL FUNDING	\$ 119,351,208	\$ 180,413,158	\$ 190,726,468	\$ 199,085,202
<i>Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>EPA in excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

Summary of Student Population				
	2015-16	2016-17	2017-18	
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	17,800.71	18,035.17	18,035.17	
COE Unduplicated Pupil Count	217.38	217.39	217.39	
Total Unduplicated pupil Count	18,018.09	18,252.56	18,252.56	
Rolling %, Supplemental Grant	89.8300%	89.8300%	89.8300%	
Rolling %, Concentration Grant	89.8300%	89.8300%	89.8300%	
FUNDED ADA				
<i>Adjusted Base Grant ADA</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	
Grades TK-3	6,312.14	6,312.14	6,312.14	
Grades 4-6	4,728.89	4,728.89	4,728.89	
Grades 7-8	2,852.89	2,852.89	2,852.89	
Grades 9-12	5,164.19	5,164.19	5,164.19	
Total Adjusted Base Grant ADA	19,058.11	19,058.11	19,058.11	
<i>Necessary Small School ADA</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Total Necessary Small School ADA	-	-	-	
Total Funded ADA	19058.11	19058.11	19058.11	
ACTUAL ADA (Current Year Only)				
Grades TK-3	6,312.14	6,312.14	6,312.14	
Grades 4-6	4,728.89	4,728.89	4,728.89	
Grades 7-8	2,852.89	2,852.89	2,852.89	
Grades 9-12	5,164.19	5,164.19	5,164.19	
Total Actual ADA	19,058.11	19,058.11	19,058.11	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	

Minimum Proportionality Percentage (MPP)				
	2015-16	2016-17	2017-18	
Current year estimated supplemental and concentration grant funding	\$ 36,731,593	\$ 42,831,743	\$ 47,183,739	
Current year Minimum Proportionality Percentage (MPP)	26.15%	29.60%	31.73%	

Madera Unified (65243) - 2015-16 1st Interim Budget Update																		
v16-2b																		
LOCAL CONTROL FUNDING FORMULA																		
2015-16																		
2016-17																		
2017-18																		
CALCULATE LCFF TARGET																		
Unduplicated as % of Enrollment																		
COLA 1.020%																		
89.83% 89.83% 2015-16																		
3 yr average																		
COLA 1.600%																		
89.83% 89.83% 2016-17																		
3 yr average																		
COLA 2.480%																		
89.83% 89.83% 2017-18																		
3 yr average																		
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
6,536.67	6,312.14	7,083	737	1,405	1,362	66,825,327	6,312.14	7,196	748	1,427	1,383	67,884,961	6,312.14	7,374	767	1,463	1,418	69,568,413
4,538.14	4,728.89	7,189		1,292	1,252	46,024,112	4,728.89	7,304		1,312	1,272	46,760,344	4,728.89	7,485		1,345	1,304	47,919,109
2,807.15	2,852.89	7,403		1,330	1,289	28,592,392	2,852.89	7,521		1,351	1,310	29,048,140	2,852.89	7,708		1,385	1,342	29,770,385
5,015.81	5,164.19	8,578	223	1,581	1,533	61,530,713	5,164.19	8,715	227	1,607	1,557	62,516,491	5,164.19	8,931	232	1,646	1,596	64,061,576
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,897.77	19,058.11	144,123,245	5,803,661	26,935,869	26,109,771	202,972,546	19,058.11	146,424,474	5,893,752	27,365,492	26,526,218	206,209,936	19,058.11	150,052,919	6,039,503	28,043,565	27,183,495	211,319,482
423,649	-	-	-	-	-	423,649	423,649	-	-	-	-	423,649	423,649	-	-	-	-	-
2,790,442	-	-	-	-	-	2,790,442	2,790,442	-	-	-	-	2,790,442	2,790,442	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206,186,637	-	-	-	-	-	206,186,637	209,424,027	-	-	-	-	209,424,027	214,533,573	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT																		
3/8																		
1/2																		
5/8																		
CALCULATE LCFF FLOOR																		
12-13 Rate ADA																		
15-16 ADA																		
12-13 Rate ADA																		
16-17 ADA																		
12-13 Rate ADA																		
17-18 ADA																		
Current year Funded ADA times Base per ADA																		
5,223.90 19,058.11 99.55,661																		
Current year Funded ADA times Other RL per ADA																		
41.73 19,058.11 195,295																		
Necessary Small School Allowance at 12-13 rates																		
-																		
2012-13 Categoricals																		
21,124,437																		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																		
-																		
Less Fair Share Reduction																		
-																		
Non-COE certified New Charter: District PY rate * CY ADA																		
-																		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																		
\$ 1,655.26 19,058.11 31,546,127																		
153,023,520																		
180,413,074																		
58,935,681																		
190,726,560																		
69,249,167																		
190,726,560																		
CALCULATE LCFF PHASE-IN ENTITLEMENT																		
2015-16																		
2016-17																		
2017-18																		
LOCAL CONTROL FUNDING FORMULA TARGET																		
206,186,637																		
209,424,027																		
153,023,520																		
180,413,074																		
190,726,560																		
Applied Funding Formula: Floor or Target																		
FLOOR																		
FLOOR																		
LCFF Need (LCFF Target less LCFF Floor, if positive)																		
53,163,117																		
29,010,953																		
23,807,013																		
Current Year Gap Funding																		
51.52% 27,389,638																		
35.55% 10,313,394																		
35.11% 8,358,642																		
ECONOMIC RECOVERY PAYMENT																		
-																		
LCFF Entitlement before Minimum State Aid provision																		
180,413,158																		
190,726,468																		
199,085,202																		
CALCULATE STATE AID																		
Transition Entitlement																		
180,413,158																		
190,726,468																		
199,085,202																		
Local Revenue (including RDA)																		
(18,417,788)																		
(18,417,788)																		
(18,417,788)																		
Gross State Aid																		
161,995,370																		
172,308,680																		
180,667,414																		
CALCULATE MINIMUM STATE AID																		
12-13 Rate 15-16 ADA N/A																		
12-13 Rate 16-17 ADA N/A																		
12-13 Rate 17-18 ADA N/A																		
2012-13 RL/Charter Gen BG adjusted for ADA																		
5,265.63 19,058.11 100,352,956																		
5,265.63 19,058.11 100,352,956																		
5,265.63 19,058.11 100,352,956																		
2012-13 NSS Allowance (deficit)																		
-																		
Less Current Year Property Taxes/In Lieu																		
(18,417,788)																		
(18,417,788)																		
(18,417,788)																		
Subtotal State Aid for Historical RL/Charter General BG																		
81,935,168																		
81,935,168																		
81,935,168																		
Categorical funding from 2012-13																		
21,124,437																		
21,124,437																		
21,124,437																		
Charter Categorical Block Grant adjusted for ADA																		
-																		
-																		
Minimum State Aid Guarantee																		
103,059,605																		
103,059,605																		
103,059,605																		
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																		
-																		
-																		
Local Control Funding Formula Floor plus Funded Gap																		
-																		
-																		
Minimum State Aid plus Property Taxes including RDA																		
-																		
-																		
Offset																		
-																		
-																		
Minimum State Aid Prior to Offset																		
-																		
-																		
Total Minimum State Aid with Offset																		
-																		
-																		
TOTAL STATE AID																		
161,995,370																		
172,308,680																		
180,667,414																		
Additional State Aid (Additional SA)																		
-																		
-																		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)																		
180,413,158																		
190,726,468																		
199,085,202																		
CHANGE OVER PRIOR YEAR																		
18.12% 27,671,907																		
5.72% 10,313,310																		
4.38% 8,358,734																		
LCFF Entitlement PER ADA																		
9,466																		
10,008																		
10,446																		
PER ADA CHANGE OVER PRIOR YEAR																		
17.85% 1,434																		
5.73% 542																		
4.38% 438																		
LCFF SOURCES INCLUDING EXCESS TAXES																		
Increase 2015-16																		
Increase 2016-17																		
Increase 2017-18																		
State Aid																		
20.63% 27,703,716 161,995,370																		
6.37% 10,313,310 172,308,680																		
4.85% 8,358,734 180,667,414																		
Property Taxes net of In-lieu																		
-0.17% (31,809) 18,417,788																		
0.00% - 18,417,788																		
0.00% - 18,417,788																		
Charter In-Lieu Taxes																		
0.00% - -																		
0.00% - -																		
0.00% - -																		
LCFF pre COE, Choice, Supp																		
18.12% 27,671,907 180,413,158																		
5.72% 10,313,310 190,726,468																		
4.38% 8,358,734 199,085,202																		

Other Funds

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	163,811.00	194,265.00	0.00	194,265.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	737,132.00	273,850.00	737,132.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,040.00	116,087.00	5,024.02	116,087.00	0.00	0.0%
5) TOTAL, REVENUES			316,807.00	1,047,484.00	278,874.02	1,047,484.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	516,144.00	717,755.00	103,396.77	717,755.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,709.00	347,155.00	47,076.40	347,155.00	0.00	0.0%
3) Employee Benefits		3000-3999	266,523.00	368,681.00	49,052.08	368,681.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,394.00	470,832.00	5,109.69	470,832.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,101.00	136,779.00	33,237.95	136,779.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	255.00	4,489.00	0.00	4,489.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,181,126.00	2,045,691.00	237,872.89	2,045,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(864,319.00)	(998,207.00)	41,001.13	(998,207.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7629	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			600,000.00	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)			(264,319.00)	(998,207.00)	41,001.13	(998,207.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,036,484.74	1,036,484.74		1,036,484.74	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)			1,036,484.74	1,036,484.74		1,036,484.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,484.74	1,036,484.74		1,036,484.74		
2) Ending Balance, June 30 (E + F1e)			772,165.74	38,277.74		38,277.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	34,375.59	0.59		0.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	735,790.15	36,277.15		36,277.15		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	1,689.00	1,689.00	0.00	1,689.00	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	162,122.00	192,576.00	0.00	192,576.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			163,811.00	194,265.00	0.00	194,265.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	5,515.00	22,902.00	6,412.00	22,902.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	714,230.00	267,438.00	714,230.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			48,956.00	737,132.00	273,850.00	737,132.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,209.00	1,208.55	1,209.00	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	18,773.00	22,310.00	3,815.47	22,310.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,267.00	92,568.00	0.00	92,568.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,040.00	116,087.00	5,024.02	116,087.00	0.00	0.0%
TOTAL, REVENUES			316,807.00	1,047,484.00	278,874.02	1,047,484.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	356,162.00	464,189.00	76,271.70	464,189.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	4,242.00	4,241.33	4,242.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,982.00	249,324.00	22,883.74	249,324.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			516,144.00	717,755.00	103,396.77	717,755.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	33,898.00	52,073.00	5,636.32	52,073.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	77,976.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,175.00	262,467.00	38,304.50	262,467.00	0.00	0.0%
Other Classified Salaries		2900	16,660.00	32,615.00	3,135.58	32,615.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,709.00	347,155.00	47,076.40	347,155.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	51,989.00	83,183.00	8,519.54	83,183.00	0.00	0.0%
PERS		3201-3202	28,101.00	29,057.00	4,107.60	29,057.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,249.00	37,099.00	6,219.78	37,099.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	127,762.00	180,013.00	24,416.50	180,013.00	0.00	0.0%
Unemployment Insurance		3501-3502	385.00	521.00	74.23	521.00	0.00	0.0%
Workers' Compensation		3601-3602	13,614.00	18,671.00	2,716.38	18,671.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,423.00	20,137.00	2,998.05	20,137.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			266,523.00	368,681.00	49,052.08	368,681.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	0.00	3,085.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,394.00	466,761.00	5,109.69	466,761.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	986.00	0.00	986.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,394.00	470,832.00	5,109.69	470,832.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	1,250.00	20.02	1,250.00	0.00	0.0%
Dues and Memberships		5300	1,606.00	1,606.00	1,160.00	1,606.00	0.00	0.0%
Insurance		5400-5450	2,512.00	2,542.00	2,541.83	2,542.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	27,000.00	6,520.01	27,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	1,554.00	5,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,545.00	6,545.00	3,906.30	6,545.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,838.00	90,486.00	17,535.79	90,486.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,101.00	136,779.00	33,237.95	136,779.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	255.00	4,489.00	0.00	4,489.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			255.00	4,489.00	0.00	4,489.00	0.00	0.0%
TOTAL, EXPENDITURES			1,181,126.00	2,045,691.00	237,872.89	2,045,691.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	600,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			600,000.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	0.59
Total, Restricted Balance		<u>0.59</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	1,945,982.00	2,005,982.00	869,529.00	2,005,982.00	0.00	0.0%
4) Other Local Revenue		8800-8799	85,437.00	90,700.00	322.20	90,700.00	0.00	0.0%
5) TOTAL, REVENUES			2,031,419.00	2,096,682.00	869,851.20	2,096,682.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	671,932.00	729,376.00	188,727.52	729,376.00	0.00	0.0%
2) Classified Salaries		2000-2999	428,155.00	475,803.00	146,247.66	475,803.00	0.00	0.0%
3) Employee Benefits		3000-3999	449,630.00	465,474.00	142,297.90	465,474.00	0.00	0.0%
4) Books and Supplies		4000-4999	322,512.00	461,219.00	31,842.44	461,219.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,049.00	63,703.00	19,554.83	63,703.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	92,406.00	95,224.00	0.00	95,224.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,031,419.00	2,324,534.00	528,670.35	2,324,534.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(227,852.00)	341,180.85	(227,852.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(227,852.00)	341,180.85	(227,852.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,852.08	227,852.08		227,852.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,852.08	227,852.08		227,852.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,852.08	227,852.08		227,852.08		
2) Ending Balance, June 30 (E + F1e)			227,852.08	0.08		0.08		
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) Restricted		9740	227,852.08	0.08		0.08		
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		

2015-16 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,945,982.00	1,945,982.00	809,529.00	1,945,982.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,945,982.00	2,005,982.00	869,529.00	2,005,982.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	322.00	322.20	322.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,437.00	90,378.00	0.00	90,378.00	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			85,437.00	90,700.00	322.20	90,700.00	0.00	0.0%
TOTAL, REVENUES			2,031,419.00	2,096,682.00	869,851.20	2,096,682.00		

2015-16 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	555,616.00	611,813.00	151,235.73	611,813.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	24,180.00	25,319.00	6,743.91	25,319.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,136.00	92,244.00	30,747.88	92,244.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			671,932.00	729,376.00	188,727.52	729,376.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	345,123.00	373,068.00	108,391.87	373,068.00	0.00	0.0%
Classified Support Salaries		2200	18,817.00	14,587.00	4,802.71	14,587.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,811.00	35,468.00	14,223.22	35,468.00	0.00	0.0%
Other Classified Salaries		2900	32,404.00	52,680.00	18,829.86	52,680.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			428,155.00	475,803.00	146,247.66	475,803.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,423.00	53,961.00	14,643.67	53,961.00	0.00	0.0%
PERS		3201-3202	37,733.00	39,708.00	14,776.70	39,708.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,688.00	52,638.00	16,868.08	52,638.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	284,743.00	277,760.00	83,114.55	277,760.00	0.00	0.0%
Unemployment Insurance		3501-3502	540.00	549.00	163.96	549.00	0.00	0.0%
Workers' Compensation		3601-3602	18,987.00	20,026.00	5,997.80	20,026.00	0.00	0.0%
OPEB, Allocated		3701-3702	21,516.00	20,832.00	6,733.14	20,832.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			449,630.00	465,474.00	142,297.90	465,474.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	20,000.00	557.79	20,000.00	0.00	0.0%
Materials and Supplies		4300	312,512.00	427,289.00	27,520.21	427,289.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,930.00	3,784.44	3,930.00	0.00	0.0%
Food		4700	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			322,512.00	461,219.00	31,842.44	461,219.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,599.00	7,849.00	2,240.00	7,849.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,200.00	9,032.00	3,182.20	9,032.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,250.00	45,822.00	14,132.63	45,822.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,049.00	63,703.00	19,554.83	63,703.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	92,406.00	95,224.00	0.00	95,224.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,406.00	95,224.00	0.00	95,224.00	0.00	0.0%
TOTAL, EXPENDITURES			2,031,419.00	2,324,534.00	528,670.35	2,324,534.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) B & D (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	0.08
Total, Restricted Balance		<u>0.08</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	9,477,126.00	9,520,896.00	1,837,423.41	9,520,896.00	0.00	0.0%
3) Other State Revenue		8300-8599	750,441.00	750,441.00	137,590.82	750,441.00	0.00	0.0%
4) Other Local Revenue		8600-8799	833,667.00	833,667.00	54,941.56	833,667.00	0.00	0.0%
5) TOTAL, REVENUES			11,061,234.00	11,105,004.00	2,029,955.79	11,105,004.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,989,480.00	2,858,572.00	814,425.90	2,858,572.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,748,325.00	1,674,450.00	481,888.91	1,674,450.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,973,948.00	5,643,166.00	1,295,042.54	5,643,166.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	470,162.00	472,660.00	100,852.41	472,660.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	551,660.00	305,547.84	551,660.00	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	544,559.00	517,253.00	0.00	517,253.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,876,474.00	11,717,761.00	2,997,757.60	11,717,761.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(815,240.00)	(612,757.00)	(967,801.81)	(612,757.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(815,240.00)	(612,757.00)	(967,801.81)	(612,757.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,309,338.12	4,309,338.12		4,309,338.12	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)			4,309,338.12	4,309,338.12		4,309,338.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,309,338.12	4,309,338.12		4,309,338.12		
2) Ending Balance, June 30 (E + F1e)			3,494,098.12	3,696,581.12		3,696,581.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	219,480.00	219,480.00		219,480.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,271,478.12	3,473,961.12		3,473,961.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,477,126.00	9,520,896.00	1,837,423.41	9,520,896.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,477,126.00	9,520,896.00	1,837,423.41	9,520,896.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	750,441.00	750,441.00	137,590.82	750,441.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			750,441.00	750,441.00	137,590.82	750,441.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	709,471.00	709,471.00	35,285.91	709,471.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,293.65	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6699	124,196.00	124,196.00	15,362.00	124,196.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			833,667.00	833,667.00	54,941.56	833,667.00	0.00	0.0%
TOTAL, REVENUES			11,061,234.00	11,105,004.00	2,029,955.79	11,105,004.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,293,824.00	2,201,430.00	612,378.50	2,201,430.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	246,168.00	214,012.00	80,518.80	214,012.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	449,488.00	443,130.00	121,528.60	443,130.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,989,480.00	2,858,572.00	814,425.90	2,858,572.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	278,121.00	267,653.00	83,542.81	267,653.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	228,046.00	218,030.00	60,301.81	218,030.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,119,799.00	1,071,189.00	303,617.43	1,071,189.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,490.00	1,426.00	394.22	1,426.00	0.00	0.0%
Workers' Compensation		3601-3602	52,818.00	52,128.00	14,428.15	52,128.00	0.00	0.0%
OPEB, Allocated		3701-3702	58,851.00	54,153.00	16,386.61	54,153.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,200.00	9,871.00	3,217.88	9,871.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,748,325.00	1,674,450.00	481,888.91	1,674,450.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,086.00	408,194.00	108,735.13	408,194.00	0.00	0.0%
Noncapitalized Equipment		4400	150,000.00	134,340.00	638.81	134,340.00	0.00	0.0%
Food		4700	5,442,862.00	5,100,632.00	1,185,668.60	5,100,632.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,973,948.00	5,643,166.00	1,295,042.54	5,643,166.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,817.00	34,817.00	1,203.79	34,817.00	0.00	0.0%
Dues and Memberships		5300	0.00	2,800.00	2,433.48	2,800.00	0.00	0.0%
Insurance		5400-5450	10,800.00	10,998.00	10,997.29	10,998.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,841.00	101,841.00	21,978.26	101,841.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,734.00	117,734.00	22,551.00	117,734.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,881.00	100,881.00	17,061.46	100,881.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,500.00	91,000.00	15,574.32	91,000.00	0.00	0.0%
Communications		5900	12,589.00	12,589.00	9,052.81	12,589.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			470,162.00	472,660.00	100,852.41	472,660.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	501,660.00	305,547.84	501,660.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	551,660.00	305,547.84	551,660.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	544,559.00	517,253.00	0.00	517,253.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			544,559.00	517,253.00	0.00	517,253.00	0.00	0.0%
TOTAL, EXPENDITURES			11,876,474.00	11,717,761.00	2,997,757.60	11,717,761.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,473,961.12
Total, Restricted Balance		<u>3,473,961.12</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	750,000.00	750,000.00	750,000.00	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	1,000.00	165.18	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	751,000.00	750,165.18	751,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	468,207.00	421,885.21	468,207.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	793,024.00	696,447.85	793,024.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,261,231.00	1,118,333.06	1,261,231.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES [A5 - B9]								
			0.00	(510,231.00)	(368,167.88)	(510,231.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	510,231.00	510,231.00	510,231.00	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	510,231.00	510,231.00	510,231.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	142,063.12	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	750,000.00	750,000.00	750,000.00	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	750,000.00	750,000.00	750,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	165.18	1,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,000.00	165.18	1,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	751,000.00	750,165.18	751,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	468,207.00	421,885.21	468,207.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	468,207.00	421,885.21	468,207.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	98,316.00	98,316.00	98,316.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	694,708.00	598,131.85	694,708.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	793,024.00	696,447.85	793,024.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,261,231.00	1,118,333.06	1,261,231.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses								
		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	510,231.00	510,231.00	510,231.00		

<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	64,250.00	69,000.00	19,374.86	69,000.00	0.00	0.0%
5) TOTAL, REVENUES			64,250.00	69,000.00	19,374.86	69,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,250.00	69,000.00	19,374.86	69,000.00		
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		7800-7629	0.00	14,076,784.00	452,179.25	14,076,784.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	4,438,556.00	0.00	4,438,556.00	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	(9,638,228.00)	(452,179.25)	(9,638,228.00)		

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)			64,250.00	(9,569,228.00)	(432,804.39)	(9,569,228.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,654,066.37	12,654,066.37		12,654,066.37	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)			12,654,066.37	12,654,066.37		12,654,066.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,654,066.37	12,654,066.37		12,654,066.37		
2) Ending Balance, June 30 (E + F1e)			12,718,316.37	3,084,838.37		3,084,838.37		
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	12,718,316.37	3,084,838.37		3,084,838.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	64,250.00	69,000.00	19,374.86	69,000.00	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%
Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,250.00	69,000.00	19,374.86	69,000.00	0.00	0.0%
TOTAL, REVENUES			64,250.00	69,000.00	19,374.86	69,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	14,076,784.00	452,179.25	14,076,784.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	14,076,784.00	452,179.25	14,076,784.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(9,638,228.00)	(452,179.25)	(9,638,228.00)		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	3,084,838.37
Total, Restricted Balance		<u>3,084,838.37</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	2,822,277.00	2,072,277.00	320,770.33	2,072,277.00	0.00	0.0%
5) TOTAL, REVENUES			2,822,277.00	2,072,277.00	320,770.33	2,072,277.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,550.00	7,500.00	7,550.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	7,550.00	7,500.00	7,550.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,822,277.00	2,064,727.00	313,270.33	2,064,727.00		
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	1,203,140.00	1,219,540.00	382,063.00	1,219,540.00	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			(1,203,140.00)	(1,219,540.00)	(382,063.00)	(1,219,540.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,619,137.00	845,187.00	(68,792.67)	845,187.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,840,051.40	5,840,051.40		5,840,051.40	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,840,051.40	5,840,051.40		5,840,051.40		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,051.40	5,840,051.40		5,840,051.40		
2) Ending Balance, June 30 (E + F1e)			7,459,188.40	6,685,238.40		6,685,238.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	189,485.06	189,485.06		189,485.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	801,077.00	801,077.00	43,262.86	801,077.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	21,200.00	21,200.00	7,985.31	21,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	1,250,000.00	269,522.16	1,250,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,822,277.00	2,072,277.00	320,770.33	2,072,277.00	0.00	0.0%
TOTAL, REVENUES			2,822,277.00	2,072,277.00	320,770.33	2,072,277.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,550.00	7,500.00	7,550.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,550.00	7,500.00	7,550.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	7,550.00	7,500.00	7,550.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	16,400.00	0.00	16,400.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,203,140.00	1,203,140.00	382,063.00	1,203,140.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,203,140.00	1,219,540.00	382,063.00	1,219,540.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,203,140.00)	(1,219,540.00)	(382,063.00)	(1,219,540.00)		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	6,495,753.34
Total, Restricted Balance		<u>6,495,753.34</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	5,211.28	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	5,211.28	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	66,731.00	4,803.00	66,731.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	16,790,199.00	447,376.25	16,790,199.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	16,856,930.00	452,179.25	16,856,930.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	(16,836,930.00)	(446,967.97)	(16,836,930.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	14,093,184.00	452,179.25	14,093,184.00	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	14,093,184.00	452,179.25	14,093,184.00		

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)			20,000.00	(2,743,746.00)	5,211.28	(2,743,746.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,844,578.02	3,844,578.02		3,844,578.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,844,578.02	3,844,578.02		3,844,578.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,844,578.02	3,844,578.02		3,844,578.02		
2) Ending Balance, June 30 (E + F1e)			3,864,578.02	1,100,832.02		1,100,832.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			2,759,746.51	0.51		0.51		
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	1,104,831.51	1,100,831.51		1,100,831.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	5,211.28	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	5,211.28	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	5,211.28	20,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,121.00	504.00	2,121.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	64,610.00	4,299.00	64,610.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	66,731.00	4,803.00	66,731.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	1,340,156.00	32,182.50	1,340,156.00	0.00	0.0%
Land Improvements		6170	0.00	72,458.00	61,100.00	72,458.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,316,051.00	354,093.75	15,316,051.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	61,534.00	0.00	61,534.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	16,790,199.00	447,376.25	16,790,199.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	16,856,930.00	452,179.25	16,856,930.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	14,093,184.00	452,179.25	14,093,184.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	14,093,184.00	452,179.25	14,093,184.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	14,093,184.00	452,179.25	14,093,184.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
7710	State School Facilities Projects	0.51
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.51</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	11,500.00	30,000.00	18,864.09	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			11,500.00	30,000.00	18,864.09	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	65,024.00	16,721.16	65,024.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,728,251.00	4,446,592.00	597,163.38	4,446,592.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,728,251.00	4,511,616.00	613,884.54	4,511,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,716,751.00)	(4,481,616.00)	(595,020.45)	(4,481,616.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,458,186.00	10,197,955.00	0.00	10,197,955.00	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			11,458,186.00	10,197,955.00	0.00	10,197,955.00		

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)			9,741,435.00	5,716,339.00	(595,020.45)	5,716,339.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,793,373.02	13,793,373.02		13,793,373.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,793,373.02	13,793,373.02		13,793,373.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,793,373.02	13,793,373.02		13,793,373.02		
2) Ending Balance, June 30 (E + F1e)			23,534,808.02	19,509,712.02		19,509,712.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	23,534,808.02	19,509,712.02		19,509,712.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,500.00	30,000.00	18,864.09	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	30,000.00	18,864.09	30,000.00	0.00	0.0%
TOTAL, REVENUES			11,500.00	30,000.00	18,864.09	30,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	65,024.00	16,721.16	65,024.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	65,024.00	16,721.16	65,024.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	34,661.00	15,684.45	34,661.00	0.00	0.0%
Land Improvements		6170	0.00	413,247.00	317,413.08	413,247.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,728,251.00	3,953,684.00	264,065.65	3,953,684.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	45,000.00	0.00	45,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,728,251.00	4,446,592.00	597,163.38	4,446,592.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,728,251.00	4,511,616.00	613,884.54	4,511,616.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	11,458,186.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,458,186.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,458,186.00	10,197,955.00	0.00	10,197,955.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	853.44	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	853.44	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,183,140.00	1,183,140.00	887,181.25	1,183,140.00	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			1,183,140.00	1,183,140.00	887,181.25	1,183,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,180,640.00)	(1,180,640.00)	(888,327.81)	(1,180,640.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,183,140.00	1,183,140.00	382,063.00	1,183,140.00	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			1,183,140.00	1,183,140.00	382,063.00	1,183,140.00		

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)			2,500.00	2,500.00	(504,264.81)	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	763,298.81	763,298.81		763,298.81	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)			763,298.81	763,298.81		763,298.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,298.81	763,298.81		763,298.81		
2) Ending Balance, June 30 (E + F1e)			765,798.81	765,798.81		765,798.81		
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) Legally Restricted Balance			740,298.07	740,298.07		740,298.07		
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	25,500.74	25,500.74		25,500.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	2,500.00	2,500.00	853.44	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	853.44	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	853.44	2,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	603,140.00	603,140.00	307,181.25	603,140.00	0.00	0.0%
Other Debt Service - Principal		7439	580,000.00	580,000.00	580,000.00	580,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,183,140.00	1,183,140.00	887,181.25	1,183,140.00	0.00	0.0%
TOTAL, EXPENDITURES			1,183,140.00	1,183,140.00	887,181.25	1,183,140.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,183,140.00	1,183,140.00	382,063.00	1,183,140.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,183,140.00	1,183,140.00	382,063.00	1,183,140.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (e - b + c - d + e)			1,183,140.00	1,183,140.00	382,063.00	1,183,140.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	740,298.07
Total, Restricted Balance		<u>740,298.07</u>

2015-16 First Interim
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	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	415.00	1,415.00	81.36	1,415.00	0.00	0.0%
5) TOTAL, REVENUES			415.00	1,415.00	81.36	1,415.00		
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	0.00	17,795.00	3,000.00	17,795.00	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			0.00	17,795.00	3,000.00	17,795.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			415.00	(16,380.00)	(2,918.64)	(16,380.00)		
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)			415.00	(16,380.00)	(2,918.64)	(16,380.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,793.19	57,793.19		57,793.19	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)			57,793.19	57,793.19		57,793.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,793.19	57,793.19		57,793.19		
2) Ending Net Position, June 30 (E + F1e)			58,208.19	41,413.19		41,413.19		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	55,845.09	39,050.09		39,050.09		
c) Unrestricted Net Position		9790	2,363.10	2,363.10		2,363.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	415.00	1,415.00	81.36	1,415.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415.00	1,415.00	81.36	1,415.00	0.00	0.0%
TOTAL, REVENUES			415.00	1,415.00	81.36	1,415.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
CRSDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	17,795.00	3,000.00	17,795.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	17,795.00	3,000.00	17,795.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	17,795.00	3,000.00	17,795.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	39,050.09
Total, Restricted Net Position		<u>39,050.09</u>

Average Daily Attendance

Cash Flow

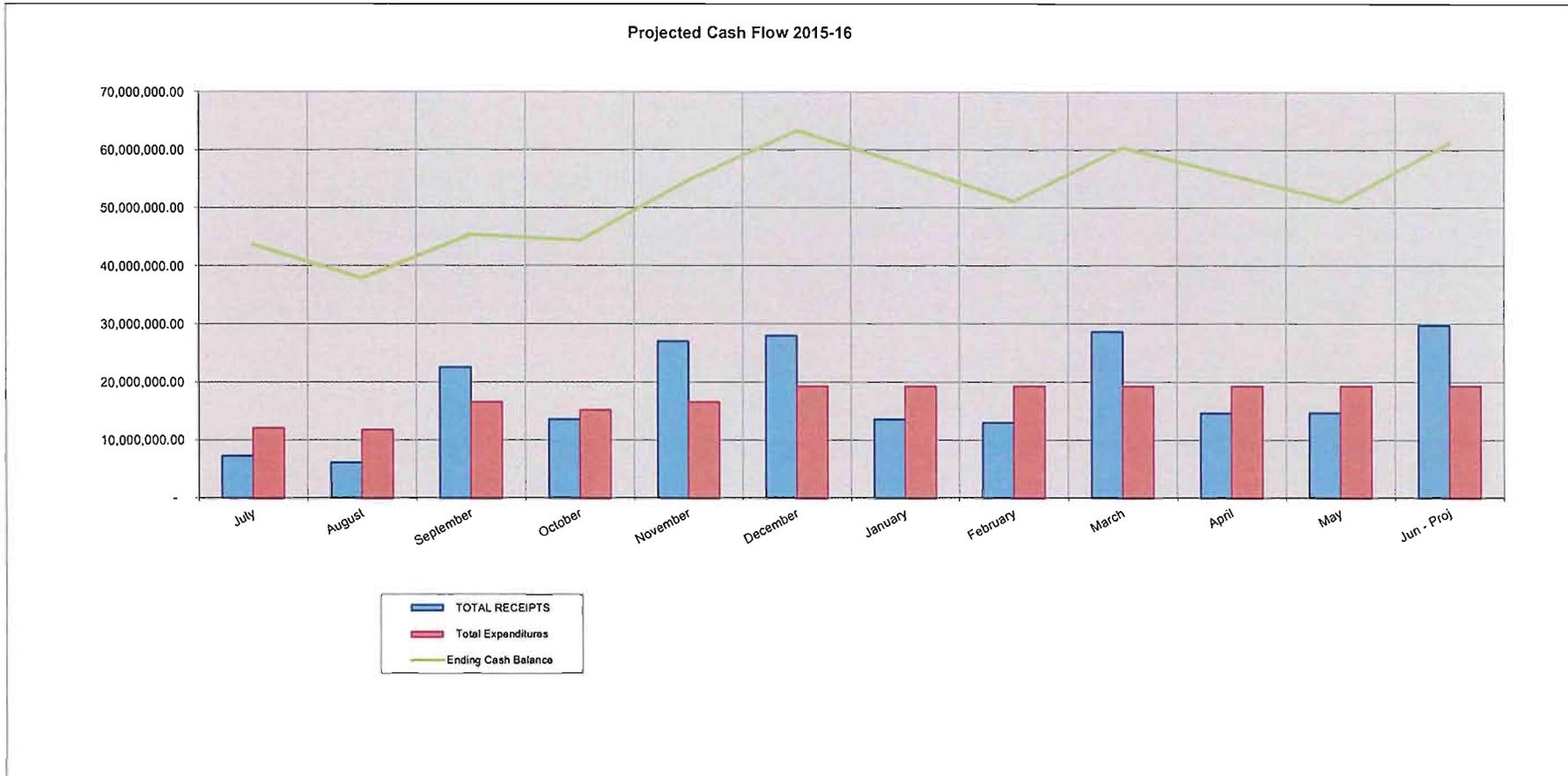
Indirect

No Child Left Behind

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)	19,072.33	18,835.92	18,835.92	18,835.92	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,072.33	18,835.92	18,835.92	18,835.92	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	12.32	12.32	12.32	12.32	0.00	0%
b. Special Education-Special Day Class	197.96	197.96	197.96	197.96	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	11.91	11.91	11.91	11.91	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)	222.19	222.19	222.19	222.19	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,294.52	19,058.11	19,058.11	19,058.11	0.00	0%
7. Adults in Correctional Facilities	14.53	14.53	14.53	14.53	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

2015-16 Cash Flow Statement
Actuals through 10/31/2015



Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			50,492,760.39	43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	54,668,973.07	63,239,086.56	57,426,834.80
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,795,866.00	6,795,866.00	18,522,104.00	12,363,982.00	12,314,583.00	18,606,250.50	12,314,583.00	12,314,583.00
Property Taxes	8020-8079				168,528.56		4,853,252.75	4,853,252.75		
Miscellaneous Funds	8080-8099			(86,946.77)	(49,267.18)	(101,942.00)	(101,942.00)	(101,942.00)	(101,942.00)	(101,942.00)
Federal Revenue	8100-8299		183,853.32	64,603.43	2,141,579.96	239,408.24		2,396,291.00	943,598.00	0.00
Other State Revenue	8300-8599		52,984.86	34,285.00	1,234,905.75	362,861.17	9,516,025.00	1,784,752.00	0.00	376,828.00
Other Local Revenue	8600-8799		227,706.78	199,738.20	425,681.42	514,114.02	449,781.00	449,781.00	449,781.00	449,781.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979					3,713.00	3,713.00	3,713.00	3,713.00	3,713.00
TOTAL RECEIPTS			7,260,410.96	6,301,019.24	22,405,852.92	13,431,098.25	27,035,412.75	27,992,098.25	13,609,733.00	13,042,963.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,069,324.28	7,215,410.18	7,485,146.52	7,578,769.56	7,902,213.00	7,902,213.00	7,902,213.00	7,902,213.00
Classified Salaries	2000-2999		1,051,480.96	2,048,005.69	2,170,941.26	2,162,231.59	2,276,328.00	2,276,328.00	2,276,328.00	2,276,328.00
Employee Benefits	3000-3999		548,991.09	4,248,168.18	4,148,565.04	4,211,583.09	4,101,605.00	4,101,605.00	4,101,605.00	4,101,605.00
Books and Supplies	4000-4999		146,702.51	608,730.38	1,243,497.03	939,187.06	1,685,243.00	1,685,243.00	1,685,243.00	1,685,243.00
Services	5000-5999		1,199,432.59	840,737.18	1,786,984.52	1,128,728.08	1,805,166.00	1,805,166.00	1,805,166.00	1,805,166.00
Capital Outlay	6000-6599		9,008.00	45,647.13	135,441.97	78,713.12	385,634.00	385,634.00	385,634.00	385,634.00
Other Outgo	7000-7499		184,386.14	81,952.00	249,947.14	281,402.33	269,581.00	269,581.00	269,581.00	269,581.00
Interfund Transfers Out	7600-7629		300,000.00	210,231.00			1,274,744.00	1,274,744.00	1,274,744.00	1,274,744.00
All Other Financing Uses	7630-7699		2,915.00				261.00	261.00	261.00	261.00
TOTAL DISBURSEMENTS			4,512,240.57	15,298,881.74	17,220,523.48	16,380,614.83	19,700,775.00	19,700,775.00	19,700,775.00	19,700,775.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	0.00	0.00	0.00	0.00	0.00			
Accounts Receivable	9200-9299	5,250,488.83	1,251,238.95	72,522.76	1,702,354.21	747,870.13	0.00			
Due From Other Funds	9310	227,001.69	27,001.69	(150,000.00)	200,000.00	150,000.00	0.00			
Stores	9320	401,261.72	28,648.27	5,250.77	(57,592.20)	40,066.27	0.00			
Prepaid Expenditures	9330	11,223.00	11,223.00				0.00			
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		5,914,975.24	1,318,111.91	(72,226.47)	1,844,762.01	937,936.40	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,936,037.97	9,550,649.98	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(3,030,719.56)	(278,790.24)	(278,790.24)	(278,790.24)
Due To Other Funds	9610	1,401,529.43	1,401,529.43	0.00	0.00	0.00	0.00			
Current Loans	9640		0.00	0.00	0.00	0.00	0.00			
Unearned Revenues	9650	33,732.88	33,732.88	0.00	0.00	0.00	0.00			
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00			
SUBTOTAL		15,371,300.28	10,985,912.29	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(3,030,719.56)	(278,790.24)	(278,790.24)	(278,790.24)
<u>Nonoperating</u>										
Suspense Clearing	9910	(9,456,325.04)	(9,667,800.38)	3,214,877.88	2,322,432.90	1,955,224.22	3,030,719.56	278,790.24	278,790.24	278,790.24
TOTAL BALANCE SHEET ITEMS		(9,456,325.04)	(9,667,800.38)	3,214,877.88	2,322,432.90	1,955,224.22	3,030,719.56	278,790.24	278,790.24	278,790.24
E. NET INCREASE/DECREASE (B - C + D)			(6,919,629.99)	(5,782,984.62)	7,507,762.34	(994,292.36)	10,365,357.31	8,570,113.49	(5,812,251.76)	(6,379,021.76)
F. ENDING CASH (A + E)			43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	54,668,973.07	63,239,086.56	57,426,834.80	51,047,813.04
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									
		51,047,813.04	60,312,852.99	55,587,533.73	50,912,886.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	18,606,250.50	12,314,583.00	12,314,583.00	18,102,917.10	629,218.90		161,995,370.00	161,995,370.00
Property Taxes	8020-8079	4,853,252.75			4,659,122.64	25,601.55		19,413,011.00	19,413,011.00
Miscellaneous Funds	8080-8099	(101,942.00)	(101,942.00)	(101,942.00)	(101,941.66)			(1,745,223.00)	(1,745,223.00)
Federal Revenue	8100-8299	2,629,021.00	1,653,696.00	2,081,203.00	4,277,823.05			16,611,077.00	16,611,077.00
Other State Revenue	8300-8599	2,246,948.46	376,828.00	0.00	1,949,915.76			17,936,334.00	17,936,334.00
Other Local Revenue	8600-8799	449,781.00	449,781.00	449,781.00	819,403.58			5,335,111.00	5,335,111.00
Interfund Transfers In	8910-8929				20,000.00			20,000.00	20,000.00
All Other Financing Sources	8930-8979	3,713.00	3,713.00	3,713.00	3,710.00			29,701.00	29,701.00
TOTAL RECEIPTS		28,687,024.71	14,696,659.00	14,747,338.00	29,730,950.47	654,820.45	0.00	219,595,381.00	219,595,381.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,902,213.00	7,902,213.00	7,902,213.00	7,902,211.10		(17.64)	86,566,335.00	86,566,335.00
Classified Salaries	2000-2999	2,276,328.00	2,276,328.00	2,276,328.00	2,276,324.48		(7.98)	25,643,272.00	25,643,272.00
Employee Benefits	3000-3999	4,101,605.00	4,101,605.00	4,101,605.00	4,101,602.25		(1.65)	45,970,143.00	45,970,143.00
Books and Supplies	4000-4999	1,685,243.00	1,685,240.00	1,685,243.00	1,685,230.46		(11.44)	16,420,034.00	16,420,034.00
Services	5000-5999	1,805,166.00	1,805,162.50	1,805,166.00	1,805,156.73		(11.60)	19,397,186.00	19,397,186.00
Capital Outlay	6000-6599	385,634.00	385,634.00	385,634.00	385,625.45		(12.67)	3,353,861.00	3,353,861.00
Other Outgo	7000-7499	269,581.00	269,581.00	269,581.00	269,579.00		(9.61)	2,954,324.00	2,954,324.00
Interfund Transfers Out	7600-7629	1,274,744.00	1,274,744.00	1,274,744.00	1,274,744.00		3.00	10,708,186.00	10,708,186.00
All Other Financing Uses	7630-7699	261.00	261.00	261.00	261.00		(3.00)	5,000.00	5,000.00
TOTAL DISBURSEMENTS		19,700,775.00	19,700,768.50	19,700,775.00	19,700,734.47	0.00	(72.59)	211,018,341.00	211,018,341.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					25,000.00		25,000.00	
Accounts Receivable	9200-9299					1,476,502.78		5,250,488.83	
Due From Other Funds	9310							227,001.69	
Stores	9320					384,888.61		401,261.72	
Prepaid Expenditures	9330					0.00		11,223.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,886,391.39	0.00	5,914,975.24	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(278,790.24)	(278,790.24)	(278,790.24)	(278,790.09)	14,149,702.13		13,936,037.96	
Due To Other Funds	9610							1,401,529.43	
Current Loans	9640							0.00	
Unearned Revenues	9650							33,732.88	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(278,790.24)	(278,790.24)	(278,790.24)	(278,790.09)	14,149,702.13	0.00	15,371,300.27	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		278,790.24	278,790.24	278,790.24	278,790.09	(12,263,310.74)	0.00	(9,456,325.03)	
E. NET INCREASE/DECREASE (B - C + D)									
		9,265,039.95	(4,725,319.26)	(4,674,646.76)	10,309,006.09	(11,608,490.29)	72.59	(879,285.03)	8,577,040.00
F. ENDING CASH (A + E)									
		60,312,852.99	55,587,533.73	50,912,886.97	61,221,893.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								49,613,475.36	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,546,595.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 149,497,367.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.38%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,376,770.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,825,499.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	53,675.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	786,412.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	9,134.45
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,051,490.81
9. Carry-Forward Adjustment (Part IV, Line F)	1,626,757.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,678,247.84

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	112,968,073.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,793,251.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,518,075.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,973,870.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,086.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,981,062.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,122.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,168,207.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	199,414.55
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,041,202.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,195,575.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,648,848.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	192,523,786.19

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.74%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	6.59%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,051,490.81</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(48,825.39)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.87%) times Part III, Line B18); zero if negative	<u>1,626,757.03</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.76%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,626,757.03</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,626,757.03</u>

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	211,018,341.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,581,978.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	33,086.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,314,096.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,777.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	10,708,186.00
6. All Other Financing Uses	All	9100	7699	5,000.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	275,842.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,136,987.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	612,757.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				179,912,133.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		19,058.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,440.19
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	154,718,370.70	8,169.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	154,718,370.70	8,169.36
B. Required effort (Line A.2 times 90%)	139,246,533.63	7,352.42
C. Current year expenditures (Line I.E and Line II.B)	179,912,133.00	9,440.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Multi-Year Projection

2015-16 First Interim Multi-Year Assumptions

Assumptions:	2014-15 June 30, 2015	2015-16 First Interim	2016-17 Projected	2017-18 Projected
CBEDS Enrollment	19,775	19,816	19,816	19,816
ADA Projection	18,829	18,835	18,835	18,835
% CBEDS / ADA	95.22%	95.05%	95.05%	95.05%
ADA Increase over Prior Year	154	6	0	0
Unduplicated Enrollment	89.83%	89.83%	89.83%	89.83%
COLA	0.85%	1.02%	1.60%	2.48%
LCFF Target Per ADA	\$10,714.80	\$10,818.94	\$10,988.81	\$11,256.92
Prior Year Funding Floor Per ADA	\$6,871.64	\$8,030.40	\$9,467.06	\$10,008.04
LCFF Gap (Target-Prior Year) Per ADA	\$3,843.17	\$2,788.54	\$1,521.75	\$1,248.88
LCFF Gap Funding %	30.160%	51.520%	35.550%	35.110%
LCFF Gap Funding (Gap * % Gap Funding)	\$1,159.10	\$1,436.66	\$540.98	\$438.48
Average Funding Per ADA	\$8,030.74	\$9,467.06	\$10,008.04	\$10,446.52
New Classroom Teachers Due to Growth	27.2	10	10	10
Staffing Ratio	K-<25:1, 1-3, <25:1, 4-12 35:1	K-<25:1, 1-3, <25:1, 4-12 34:1	K-<25:1, 1-3, <25:1, 4-12 34:1	K-<25:1, 1-3, <25:1, 4-12 34:1
STRS Employer Contribution	8.88%	10.73%	12.58%	14.43%
PERS Employer Contribution	11.77%	11.85%	13.05%	16.60%
Health & Welfare District Contribution Increase	3.00%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.756%	1.829%	1.829%	1.829%
Indirect Rate	4.49%	4.87%	5.38%	5.38%
MUTA Salary Increase	4.00%	4.00%	0.00%	0.00%
CSEA, Confidential Salary Increase	4.00%	4.00%	0.00%	0.00%
CMBA Salary Increase	4.00%	4.00%	0.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	4.00%	4.00%	0.00%	0.00%
Transfer to Fund 40 - Capital Projects	\$1,363,315	\$894,795	\$685,315	\$685,315
Transfer to Fund 41 - Building Fund	\$9,769,835	\$9,303,160	\$5,543,973	\$5,543,973
Transfer Out to Fund 14 - Deferred Maintenance	\$1,260,231	\$1,260,231	\$2,500,000	\$2,500,000
Transfer Out to Fund 11 - Adult Education	\$600,000	\$0	\$0	\$0

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	179,663,158.00	6.16%	190,726,468.00	4.38%	199,085,202.00
2. Federal Revenues	8100-8299	16,611,077.00	-24.32%	12,570,511.00	0.00%	12,570,511.00
3. Other State Revenues	8300-8599	17,936,334.00	-66.55%	5,999,334.00	0.00%	5,999,334.00
4. Other Local Revenues	8600-8799	5,335,111.00	-4.95%	5,071,258.92	1.93%	5,168,933.26
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	29,701.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.22	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		219,595,381.00	-2.37%	214,387,572.14	3.94%	222,843,980.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				86,566,335.00		88,420,820.31
b. Step & Column Adjustment				1,298,495.31		1,326,312.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				555,990.00		555,990.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,566,335.00	2.14%	88,420,820.31	2.13%	90,303,122.61
2. Classified Salaries						
a. Base Salaries				25,643,272.00		26,027,920.87
b. Step & Column Adjustment				384,648.87		390,418.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,643,272.00	1.50%	26,027,920.87	1.50%	26,418,339.62
3. Employee Benefits	3000-3999	45,970,143.00	6.45%	48,936,196.21	7.58%	52,645,741.62
4. Books and Supplies	4000-4999	16,420,034.00	9.33%	17,951,785.75	23.42%	22,156,108.43
5. Services and Other Operating Expenditures	5000-5999	19,397,186.00	-17.77%	15,949,475.00	0.81%	16,078,166.49
6. Capital Outlay	6000-6999	3,353,861.00	0.00%	3,353,861.00	0.00%	3,353,861.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,571,290.00	4.07%	3,716,778.00	2.88%	3,823,688.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(616,966.00)	0.00%	(616,966.00)	0.00%	(616,966.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,708,186.00	-50.97%	5,250,000.00	0.00%	5,250,000.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		211,018,341.00	-0.96%	208,994,871.14	4.99%	219,417,061.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		8,577,040.00		5,392,701.00		3,426,918.49
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,036,435.35		49,613,475.35		55,006,176.35
2. Ending Fund Balance (Sum lines C and D1)		49,613,475.35		55,006,176.35		58,433,094.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	426,261.72		426,262.00		426,262.00
b. Restricted	9740	314,601.96		168,577.44		0.50
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	16,044,205.16		11,144,206.05		14,144,206.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
2. Unassigned/Unappropriated	9790	26,498,156.51		36,997,284.72		37,280,114.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,613,475.35		55,006,176.35		58,433,094.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
c. Unassigned/Unappropriated	9790	26,498,157.03		36,997,284.72		37,280,114.44
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.52)		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)		32,828,406.51		43,267,130.86		43,862,626.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.56%		20.70%		19.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		19,058.11		19,058.11		19,058.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		211,018,341.00		208,994,871.14		219,417,061.77
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)		211,018,341.00		208,994,871.14		219,417,061.77
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,330,550.23		6,269,846.13		6,582,511.85
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)		6,330,550.23		6,269,846.13		6,582,511.85
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	179,663,158.00	6.16%	190,726,468.00	4.38%	199,085,202.00
2. Federal Revenues	8100-8299	99,555.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	13,373,315.00	-74.81%	3,368,722.00	0.00%	3,368,722.00
4. Other Local Revenues	8600-8799	1,087,046.00	-3.79%	1,045,846.00	0.00%	1,045,846.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(16,212,547.00)	9.07%	(17,682,709.00)	1.24%	(17,902,150.28)
6. Total (Sum lines A1 thru A5c)		178,030,527.00	-0.31%	177,478,327.00	-4.59%	185,617,619.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,385,648.00		77,072,423.00
b. Step & Column Adjustment				1,130,785.00		1,156,086.34
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				555,990.00		555,990.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,385,648.00	2.24%	77,072,423.00	2.22%	78,784,499.34
2. Classified Salaries						
a. Base Salaries				20,289,414.00		20,593,755.00
b. Step & Column Adjustment				304,341.00		308,906.33
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments						0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,289,414.00	1.50%	20,593,755.00	1.50%	20,902,661.33
3. Employee Benefits	3000-3999	38,709,803.00	7.20%	41,497,029.00	8.50%	45,022,967.13
4. Books and Supplies	4000-4999	9,418,096.00	50.27%	14,153,036.00	30.38%	18,453,036.00
5. Services and Other Operating Expenditures	5000-5999	10,875,827.00	-1.77%	10,683,788.00	1.20%	10,812,479.49
6. Capital Outlay	6000-6999	2,843,979.00	0.00%	2,843,979.00	0.00%	2,843,979.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,903,733.00	5.01%	3,049,221.00	3.51%	3,156,131.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,458,629.00)	0.00%	(1,458,629.00)	0.00%	(1,458,629.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,197,955.00	-65.68%	3,500,000.00	0.00%	3,500,000.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		169,170,826.00	1.64%	171,939,602.00	5.86%	182,022,124.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		8,859,701.00		5,538,725.00		3,595,495.43
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,439,172.91		49,298,873.91		54,837,598.91
2. Ending Fund Balance (Sum lines C and D1)		49,298,873.91		54,837,598.91		58,433,094.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	426,261.72		426,262.00		426,262.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,044,205.16		11,144,206.05		14,144,206.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
2. Unassigned/Unappropriated	9790	26,498,157.03		36,997,284.72		37,280,114.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,298,873.91		54,837,598.91		58,433,094.34

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	6,330,250.00		6,269,846.14		6,582,511.85
c. Unassigned/Unappropriated	9790	26,498,157.03		36,997,284.72		37,280,114.44
(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)						
		32,828,407.03		43,267,130.86		43,862,626.29
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.						
B1d - Adjustment of \$555,990 represents the new teacher salaries for progress in the class size average 24:1.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,511,522.00	-23.87%	12,570,511.00	0.00%	12,570,511.00
3. Other State Revenues	8300-8599	4,563,019.00	-42.35%	2,630,612.00	0.00%	2,630,612.00
4. Other Local Revenues	8600-8799	4,248,065.00	-5.24%	4,025,412.92	2.43%	4,123,087.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	29,701.00	-100.00%	0.00	0.00%	
c. Contributions	8980-8999	16,212,547.00	9.07%	17,682,709.22	1.24%	17,902,150.28
6. Total (Sum lines A1 thru A5c)		41,564,854.00	-11.20%	36,909,245.14	0.86%	37,226,360.54
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,180,687.00		11,348,397.31
b. Step & Column Adjustment				167,710.31		170,225.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,180,687.00	1.50%	11,348,397.31	1.50%	11,518,623.27
2. Classified Salaries						
a. Base Salaries				5,353,858.00		5,434,165.87
b. Step & Column Adjustment				80,307.87		81,512.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,353,858.00	1.50%	5,434,165.87	1.50%	5,515,678.29
3. Employee Benefits	3000-3999	7,260,340.00	2.46%	7,439,167.21	2.47%	7,622,774.49
4. Books and Supplies	4000-4999	7,001,938.00	-45.75%	3,798,749.75	-2.52%	3,703,072.43
5. Services and Other Operating Expenditures	5000-5999	8,521,359.00	-38.21%	5,265,687.00	0.00%	5,265,687.00
6. Capital Outlay	6000-6999	509,882.00	0.00%	509,882.00	0.00%	509,882.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	667,557.00	0.00%	667,557.00	0.00%	667,557.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	841,663.00	0.00%	841,663.00	0.00%	841,663.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	510,231.00	242.98%	1,750,000.00	0.00%	1,750,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		41,847,515.00	-11.45%	37,055,269.14	0.92%	37,394,937.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(282,661.00)		(146,024.00)		(168,576.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		597,262.44		314,601.44		168,577.44
2. Ending Fund Balance (Sum lines C and D1)		314,601.44		168,577.44		0.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	314,601.96		168,577.44		0.50
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	(0.52)		0.00		0.00
f. Total Components of Ending Fund Balance		314,601.44		168,577.44		0.50
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(116,458.00)	0.00	(616,966.00)				
Other Sources/Uses Detail					20,000.00	10,708,186.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,545.00	0.00	4,489.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,032.00	0.00	95,224.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	100,881.00	0.00	517,253.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					510,231.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	14,076,784.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,219,540.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,093,184.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,197,955.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,183,140.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	116,458.00	(116,458.00)	616,966.00	(616,966.00)	26,004,510.00	26,004,510.00		

Criteria
&
Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	19,294.52	19,058.11	-1.2%	Met
1st Subsequent Year (2016-17)	19,294.52	19,058.11	-1.2%	Met
2nd Subsequent Year (2017-18)	19,294.52	19,058.11	-1.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	20,077	19,816	-1.3%	Met
1st Subsequent Year (2016-17)	20,077	19,816	-1.3%	Met
2nd Subsequent Year (2017-18)	20,077	19,816	-1.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	19,054	19,333	98.6%
Second Prior Year (2013-14)	18,898	19,573	96.6%
First Prior Year (2014-15)	19,017	19,775	96.2%
		Historical Average Ratio:	97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A6 and C9)			
Current Year (2015-16)	19,058	19,816	96.2%	Met
1st Subsequent Year (2016-17)	19,058	19,816	96.2%	Met
2nd Subsequent Year (2017-18)	19,058	19,816	96.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2015-16)	184,168,370.00		
1st Subsequent Year (2016-17)	194,887,207.00	191,721,691.00	-1.6%	Met
2nd Subsequent Year (2017-18)	203,368,866.00	200,080,425.00	-1.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
Second Prior Year (2013-14)	103,620,064.39	118,473,620.30	87.5%
First Prior Year (2014-15)	116,842,420.20	132,862,468.58	87.9%
Historical Average Ratio:			88.7%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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)	134,384,865.00	158,967,871.00	84.5%	Not Met
1st Subsequent Year (2016-17)	139,163,207.00	168,434,602.00	82.6%	Not Met
2nd Subsequent Year (2017-18)	144,710,127.80	178,517,124.29	81.1%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

Many positions were hired in FY2015-16, we are focusing are dollars in facilities and services to students, so that is why the ration of is less.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	12,509,195.00	16,611,077.00	32.8%	Yes
1st Subsequent Year (2016-17)	12,509,195.00	12,570,511.00	0.5%	No
2nd Subsequent Year (2017-18)	12,509,195.00	12,570,511.00	0.5%	No

Explanation: (required if Yes) The federal revenue exceeds the percentage range due to the deferred revenue/prior year revenue being budgeted and current year revenue being updated per award letters.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	5,836,355.00	17,936,334.00	207.3%	Yes
1st Subsequent Year (2016-17)	5,836,355.00	5,999,334.00	2.8%	No
2nd Subsequent Year (2017-18)	5,836,355.00	5,999,334.00	2.8%	No

Explanation: (required if Yes) Added one time state mandated grant of \$530/per pupil. Prior year revenue are carried forward and awards have been updated.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	4,990,900.00	5,335,111.00	6.9%	Yes
1st Subsequent Year (2016-17)	5,071,258.92	5,071,258.92	0.0%	No
2nd Subsequent Year (2017-18)	5,168,933.26	5,168,933.26	0.0%	No

Explanation: (required if Yes) According to grant award letters, the budget has been updated.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	16,250,280.00	16,420,034.00	1.0%	No
1st Subsequent Year (2016-17)	16,153,653.78	17,951,785.75	11.1%	Yes
2nd Subsequent Year (2017-18)	16,041,775.10	22,156,108.43	38.1%	Yes

Explanation: (required if Yes) According to our budget plans for FY2015-16, our budget did not change from adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	15,752,266.00	19,397,186.00	23.1%	Yes
1st Subsequent Year (2016-17)	15,871,519.55	15,949,475.00	0.5%	No
2nd Subsequent Year (2017-18)	16,013,312.02	16,078,166.49	0.4%	No

Explanation: (required if Yes) Fiscal year 2015-16 includes carry over, where subsequent fiscal years do not include carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	23,336,450.00	39,882,522.00	70.9%	Not Met
1st Subsequent Year (2016-17)	23,416,808.92	23,641,103.92	1.0%	Met
2nd Subsequent Year (2017-18)	23,514,483.26	23,738,778.26	1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	32,002,546.00	35,817,220.00	11.9%	Not Met
1st Subsequent Year (2016-17)	32,025,173.33	33,901,260.75	5.9%	Not Met
2nd Subsequent Year (2017-18)	32,055,087.12	38,234,274.92	19.3%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met) The federal revenue exceeds the percentage range due to the deferred revenue/prior year revenue being budgeted and current year revenue being updated per award letters.

Explanation: Other State Revenue (linked from 6A if NOT met) Added one time state mandated grant of \$530/per pupil. Prior year revenue are carried forward and awards have been updated.

Explanation: Other Local Revenue (linked from 6A if NOT met) According to grant award letters, the budget has been updated.

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

Explanation: Books and Supplies (linked from 6A if NOT met) According to our budget plans for FY2015-16, our budget did not change from adoption.

Explanation: Services and Other Exps (linked from 6A if NOT met) Fiscal year 2015-16 includes carry over, where subsequent fiscal years do not include carryover.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,330,550.23	4,926,168.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		6,470,963.00	

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)

Transferred \$750,000 to fund 14, and will increase statutory 3% at 2nd interim.

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)	15.6%	20.7%	20.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	6.9%	6.7%

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)	8,859,701.00	169,170,826.00	N/A	Met
1st Subsequent Year (2016-17)	5,538,725.00	171,939,602.00	N/A	Met
2nd Subsequent Year (2017-18)	3,595,495.43	182,022,124.29	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	49,613,475.35	Met
1st Subsequent Year (2016-17)	55,006,176.35	Met
2nd Subsequent Year (2017-18)	58,433,094.84	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)	61,221,893.06	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):	19,058	19,058	19,058
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	211,018,341.00	208,994,871.14	219,417,061.77
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)	211,018,341.00	208,994,871.14	219,417,061.77
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,330,550.23	6,269,846.13	6,582,511.85
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)	6,330,550.23	6,269,846.13	6,582,511.85

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)	6,330,250.00	6,269,846.14	6,582,511.85
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	26,498,157.03	36,997,284.72	37,280,114.44
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)	(0.52)	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)	32,828,406.51	43,267,130.86	43,862,626.29
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.56%	20.70%	19.99%
District's Reserve Standard (Section 10B, Line 7):	6,330,550.23	6,269,846.13	6,582,511.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(17,129,474.00)	(16,212,547.00)	-5.4%	(916,927.00)	Not Met
1st Subsequent Year (2016-17)	(18,046,871.00)	(17,682,709.00)	-2.0%	(364,162.00)	Met
2nd Subsequent Year (2017-18)	(18,258,154.00)	(17,902,150.00)	-1.9%	(356,004.00)	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	12,058,186.00	10,708,186.00	-11.2%	(1,350,000.00)	Not Met
1st Subsequent Year (2016-17)	6,600,000.00	5,250,000.00	-20.5%	(1,350,000.00)	Not Met
2nd Subsequent Year (2017-18)	6,600,000.00	5,250,000.00	-20.5%	(1,350,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special education contribution increased and Retained restricted maintenance decreased

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Revised transfer formula to fund 41 to reflect current budget

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	27,479,255.00	27,479,255.00
b. OPEB unfunded actuarial accrued liability (UAAL)	27,479,255.00	27,479,255.00
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.	7/1/21014	Jul 01, 2014

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	2,721,883.00	2,230,910.00
1st Subsequent Year (2016-17)	2,721,883.00	2,230,910.00
2nd Subsequent Year (2017-18)	2,721,883.00	2,230,910.00
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)	2,284,392.00	2,230,910.00
1st Subsequent Year (2016-17)	2,308,502.00	2,370,832.00
2nd Subsequent Year (2017-18)	2,337,622.00	2,403,075.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	2,256,432.00	2,230,910.00
1st Subsequent Year (2016-17)	2,308,502.00	2,370,832.00
2nd Subsequent Year (2017-18)	2,337,622.00	2,403,075.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	162	162
1st Subsequent Year (2016-17)	162	162
2nd Subsequent Year (2017-18)	162	162

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
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)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

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	990.9	1,040.7	1,050.7	1,060.7

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	No	No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

827,282

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

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

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
	17,484,931	18,171,674	18,883,885
	15747.10/Eligible employee	16219.51/Eligible Employee	16706.10/Eligible Employee
	3.0%	3.0%	3.0%

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

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

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

No		
----	--	--

Certificated (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
	1,093,822	1,026,215	1,041,608
	1.6%	1.5%	1.5%

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

1. Are savings from attrition included in the budget 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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	597.6	665.8	665.8	665.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

--	--	--

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9,585,211	9,872,767	10,168,950
3. Percent of H&W cost paid by employer	15747.10/Eligible employee	16219/Eligible Employee	\$16705/Eligible Employee
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	328,015	338,325	343,400
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	124.0	151.0	151.0	151.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,539,899	2,616,096	2,694,579
Percent of H&W cost paid by employer	\$15747.10/Eligible employee	\$16219/Eligible employee	\$16705/Eligible Employee
Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	184,599	185,042	187,818
Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	0	0	0
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?

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)

A9. New Chief Financial Officer was hired November 2, 2015.

End of School District First Interim Criteria and Standards Review

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: [Signature]
District Superintendent or Designee

Date: 12/17/15

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2015

Signed: [Signature]
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: Adele Nikkel

Telephone: (559)675-4500 ext 208

Title: Chief Financial Officer

E-mail: adelenikkel@maderausd.org

Criteria and Standards Review Summary

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

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

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

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

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