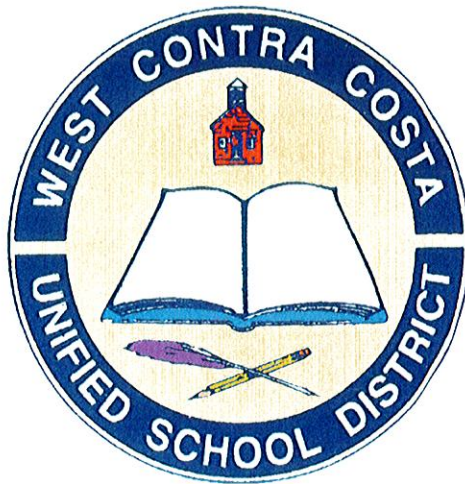
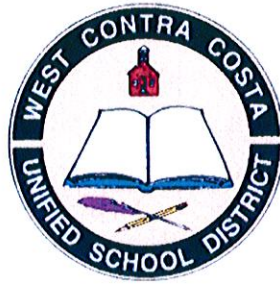


WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



**Second Interim Report
January 31, 2016**



West Contra Costa Unified School District

2015-2016 Second Interim Report January 31, 2016

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EXECUTIVE SUMMARY

Second Interim Financial Report Overview

Two Interim Financial Reports are routinely required by the California Department of Education each year. Districts must submit the completed reports for review to the County Office of Education who then submits them to the State.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. The Second Interim Report's financial projections have been updated to reflect new information received and board action taken since the original budget adoption.

The Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code Structure) Second Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-year Projection report.

With each financial report the District is asked to project the general fund financial status through year-end, June 30, 2016. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2017-18 fiscal year.

State Budget Impact on District Planning

The 2015-16 budget for the State marks the second year in the new Local Control Funding Formula (LCFF) model where Districts have had the opportunity to study and plan for the landmark change to school district funding within the State of California. The State funding was re-benched in 2013-14, but without the Local Control Accountability Plan (LCAP) that Districts are now engaged in. The LCFF completely overhauled the system of funding and implemented a new accountability model, LCAP, for all school districts. During the last two years the District has seen increased funding, however, it should be noted that the 2014-15 fiscal year is the first year that district revenues exceeded those in 2008-09.

The increase in revenue was a result of Proposition 30 which has provided a safety net for schools during the economic recovery of the State. Proposition 30, passed in 2012 expires this year. With this in mind, the Department of Finance has included this expiration of additional funds in its revenue forecasts for the out years which is why we see a lower "Gap" percentage in 2018-19. It is important to keep in mind that the Local Control Funding Formula provides no guarantee of increased funding to schools. The statutory Cost of Living Adjustment (COLA) guarantees, which were a staple of State funding formulas in the past, are not assured. What has taken the COLA's place at the State level is the percent by which the LCFF funding goal will be realized in any given year. In order for the "Gap" to close, and for District's to reach the full potential funding levels of the LCFF the State must have a strong economy which backfills Proposition 30 temporary dollars or there must be an extension of Proposition 30.

There is an initiative, called “The California Children’s Education and Health Care Protection Act”, being forwarded by the California Teachers Association and the California Hospitals Association for a statewide ballot to extend Proposition 30 an additional 12 years for the November 2016 ballot. This initiative will be an important component to the State budget as it relates to continuing the improved funding through the LCFF. These are factors that the District must consider in planning future budgets. The District relies on the information provided by the State Department of Finance for projecting revenues on each interim report and for the budget.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) collapsed the majority of State categorical programs and establishes a targeted base rate funding model with supplemental and concentration grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2020-21. The targeted base rate funding model eliminated the old Revenue Limit funding model and created new funding amounts based upon grade span. In addition to the base funding, school districts are eligible for supplemental funding for specific student groups. Supplemental funding is provided for districts based on the percentage of English Learners (EL), Foster Youth and Low Income (LI) categories as compared to total enrollment. Concentration funding is provided for the English Learners (EL), Foster Youth and Low Income (LI) students that exceed 55% or more of the student population. This grouping of students is known as the “unduplicated count” because some students may qualify under multiple categories, but are counted only once for the purpose of the added funding.

Many of the programs collapsed and rolled into the new LCFF funding model were unrestricted under the State’s Tier III program, during the great recession, and had been utilized as unrestricted revenue for general operations prior to the adoption of the LCFF. There are also programs rolled into the LCFF that had driven expenses, such as the Economic Impact Aid (EIA) program and Transportation Program. Most expenses that were part of programs for which revenues were eliminated in the restructuring are now supported through the LCFF.

The LCFF is now the way the entire unrestricted general fund receives its revenue. The factors that build the LCFF revenue are broken into these categories:

- Base Grant
- Grade Span Adjustments (which are part of the Base Grant)
 - K-3 Class Size Reduction
 - 9-12 Career Technical Education (CTE)
- Supplemental and Concentration

The Base Grant factors are provided by and differentiated by grade level. The add on for K-3 Class Size Reduction then ties directly to the K-3 grade level attendance, while the CTE ties to grades 9-12. While the factors provide the formula for district funding, there is no provision in the law requiring these funds to follow those factors for those specific programs, nor does the State differentiate the revenue when it provides it to districts. The Supplemental and Concentration grants are funded as a percentage add on to the Base Grant, using district demographics of the “unduplicated student count”.

The LCFF requires a planning process through the Local Control Accountability Plan (LCAP), which is a budget and accountability plan reporting model approved by the State Board of Education and fulfilled locally through the District Local Control Accountability Parent Committee (DLCAP) and the Board of Education. The LCAP is a separate document which describes how the District intends to meet annual goals for students and address State and Local priorities. You can find the LCAP on the District's website at <http://www.wccusd.net/Page/4328>.

General Fund Unrestricted

Local Control Funding Formula Revenue

The primary source of revenue for the District is LCFF. Each year the State supplies a formula for schools to estimate their funding. The formula starts by establishing a target rate of funding, then the Governor's budget provides for and subsequently the legislature adopts a funding gap percentage. This is the amount that districts will receive toward closing the gap toward the targeted amount for that particular year.

For the Second Interim Report Projection it is estimated that the District will receive a total of \$244,262,696 in LCFF during the 2015-16 school year. The funding consists of Base Funding in the amount of \$206,904,799 and Supplemental and Concentration funding in the amount of \$37,357,898.

As of the Second Interim Report the projections are as follows:

- Average daily attendance: 27,232
- District unduplicated student count 74.75%
- State Target Gap Closure 51.97%
- State targeted revenue for the District is \$272,921,247 so the District will receive approximately 89% of targeted funding in 2015-16.

Other State and Local Revenue

Other State Revenue includes State Lottery and Mandated Block Grant reimbursement. The estimated funding for Lottery is \$181 per pupil. The District participates in the Mandated Block Grant program and the estimated revenue for 2015-16 is \$1 million.

One-time Mandate Discretionary Funding

The 2015-16 Second Interim includes \$14.6 million in one-time unrestricted funding that is calculated based on \$529 per 2014-15 P-2 ADA and \$5.8 million in one-time unrestricted funding that is calculated based on \$214 per 15-16 P-2 ADA for 2016-17. These dollars represent a pay back of funding due to school districts from the State for mandated costs claimed in prior years. This revenue is categorized under "Other State Revenue".

Educator Effectiveness Grant

The Second Interim includes one-time funding at a rate of \$1,466 per 2014-15 certificated full-time equivalent (FTE) for the Educator Effectiveness Grant. The District will have three years to spend these funds which are intended for:

- 1) Beginning teacher and administrator support and mentoring
- 2) Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support
- 3) Professional development for teachers and administrators that is aligned to the state academic content standard.
- 4) Educator quality and effectiveness

The Board held a public hearing for the use of this funding on November 18, 2015 and the plan was approved at the December 9, 2015 board meeting.

Education Protection Account

Proposition 30 contained language establishing an Education Protection Account (EPA). This funding model is designed to provide relief to the cash deferrals which had been occurring during previous budget cycles. No new money is provided to school districts under the EPA. The EPA deposits count against the district's regular LCFF/student attendance funding. However, the legislation requires that each district establish a special fund to account for these deposits and restricts the use of the funding to school service expenditures only, no administrator salaries and benefits may be charged to the new fund. The EPA also requires that each district provide an accounting of these funds on their website and that it be a topic of discussion at a regular board meeting. The District anticipates receiving \$36.6 million earmarked for the EPA fund reporting. As a result of staffs examination of the rules provided by the California Department of Education, secondary school instructional expenses related to staff have been placed in the EPA fund for 2015-16.

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to review by the Citizens Budget Advisory Committee. The parcel tax was passed with an overwhelming community majority of 75%, illustrating the level of commitment for educational programs shared by this community. The Board assigned the oversight of the parcel tax to the Community Budget Advisory Committee and is currently considering an alternative to that assignment through the Governance Committee. The parcel tax may have a stand-alone committee in the future. In addition, the Board requested an audit specifically for the parcel tax because they want to make sure the community understands that the District is careful with its funding and using it on expenses that are ballot related.

The parcel tax expires in 2018-19. The District expects to collect \$9.7 million in 2015-16. The District recently approved a settlement agreement with the California Charter Schools Association which results in revenue sharing based upon district resident

students attending charter schools within the District. It is estimated that the District will share \$290,000 for the 2015-16 school year, \$670,000 in 2016-17, \$714,000 in 2017-18 and \$1 million in 2018-19. The Board has agreed to share proportionally in any new parcel tax funds provided through a new election. The Board of Education authorized a poll to consider placing a renewal of the parcel tax on the November 2016 ballot.

Maintenance and Recreation Assessment District – MRAD

In 1994 an effort to raise and sustain funding for the school district, the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by an election to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2015-16 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

General Fund Restricted

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance.

Federal Title I funding was reduced this year by 3% resulting in lower budgets for school sites qualifying for funding. There was also a slight decrease in Title II funding and a slight increase in Title III funding. The biggest increase in Federal funding was to the McKinney Vento Homeless Grant which received an increase of \$47,000 from the prior year.

New funding letters are received continually throughout the year adjusting and awarding various grants. Budgets and positions are added and removed based upon the funding received in any given year. A list of the updated grant information is included in Appendix A.

Multi Year Projection

The multi-year projection for the Districts adopted budget utilizes the County Office of Education recommended assumptions. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

The following are the assumptions used for the development of the multi-year projections.

2015-16 Second Interim Assumptions

Funded ADA: 27,232.79
LCFF Gap Funding Rate: 51.97%
District Unduplicated Percentage: 74.75%
Step and Column: 1.0%
CalPERS Rate: 11.847%
Cal STRS Rate: 10.73%
Active Health Benefits: 0%
Retiree Health Benefits: 5%
Reserve for economic uncertainty 6% (Appendix B)
(3% in Special Reserve 3% in General Fund)

2016-17 Assumptions

Funded ADA: 26,858.10
LCFF Gap Funding Rate: 49.08%
District Unduplicated Percentage: 74.66%
Estimated Supplies Increase: California CPI: 2.22%
Step and Column: 1.0%
CalPERS Rate: 13.05%
Cal STRS Rate: 12.58%
Active Health Benefits: 0%
Retiree Health Benefits: 5%
Reserve for economic uncertainty 6% (Appendix B)
(3% in Special Reserve 3% in General Fund)

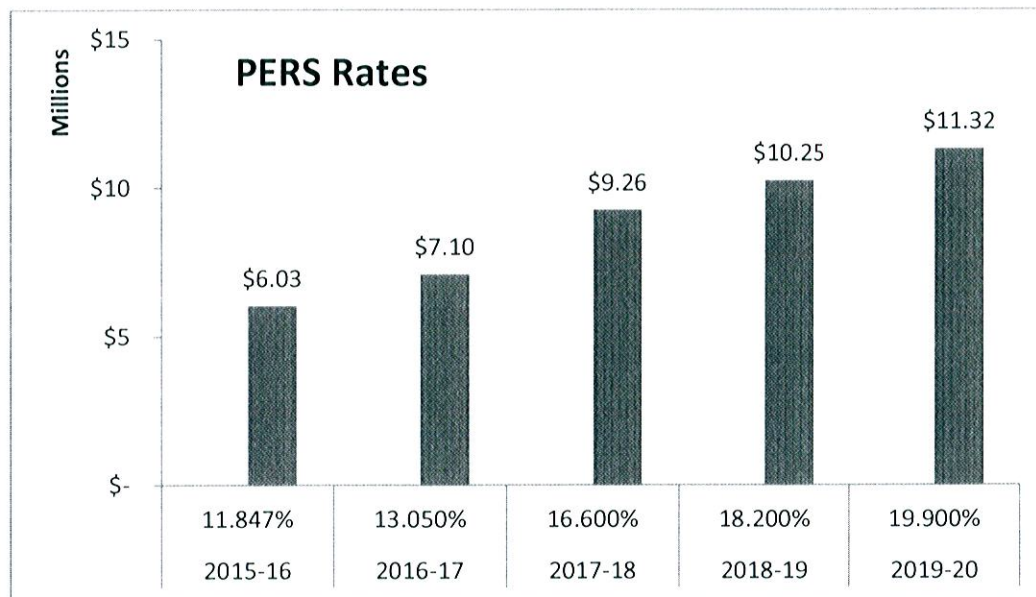
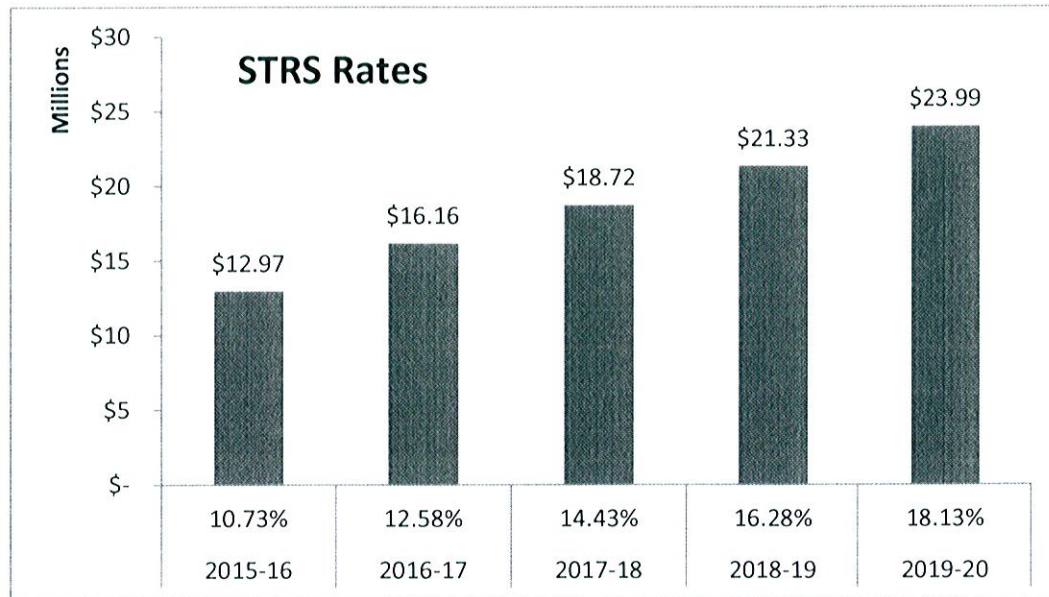
2017-18 Assumptions

Funded ADA: 26,450.40
LCFF Gap Funding Rate: 45.34%
District Unduplicated Percentage: 74.56%
Estimated Supplies Increase: California CPI: 2.52%
Step and Column: 1.0%
CalPERS Rate: 16.60%
Cal STRS Rate: 14.43%
Active Health Benefits: 0%
Retiree Health Benefits: 5%
Reserve for economic uncertainty 6%
(3% in Special Reserve 3% in General Fund)

Retirement System Increases

There are two retirement systems that cover employees working in school districts. STRS is the State Teachers Retirement System and CalPERS is the California Public Employee Retirement System. STRS covers teachers and staff members who are credentialed. CalPERS covers classified employees such as clerical, maintenance and paraprofessionals. STRS has known for many years that it was operating with a large unfunded liability, however did not increase the rate. Beginning in the 2014-15 school year the legislature adopted a State budget which, over time, funds the outstanding

State liabilities for STRS and CalPERS. The budget enacted a series of high cost rate increases for School Districts and also increased the employee participation rates. The proposed rates for 2016-17 and 2017-18 are included in the multi-year projection. The following graphs illustrate the 5 year expense trajectory for West Contra Costa's STRS and CalPERS contributions:



The combined cost related to the rate increase for 2015-16 is \$2.6 million, for 2016-17 it is projected to be \$4.2 million, 2017-18 \$4.7 million with similar increase levels each year thereafter. These increases consume a large portion of revenue growth year over year. For example, in 2016-17 the District expects an increase in LCFF funding of \$11.3 million of which \$4.2 million is already spent on increased retirement system costs.

Deficit Spending

During the District's review of financial reports it is important to identify any potential for deficit spending during the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Deficit spending is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

During the 2013-14 fiscal year the unrestricted ending fund balance declined. While this is not a desirable trend, the fund balance has been carefully monitored to make sure the appropriate funds are in place for the required 3% reserve. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

June 2010	June 2011	June 2012	June 2013	June 2014
\$15,439,421	\$18,438,898	\$23,376,077	\$23,376,077	\$21,992,229
Net Increase (Decrease):	\$2,999,477	\$4,937,179	\$0	(\$1,383,484)
Multi-Year Projection	June 2015	June 2016	June 2017	June 2018
	Unaudited	Projected	Projected	Projected
Fund Balance	22,217,132	37,011,195	33,735,799	20,836,514
Net Increase(Decrease):	224,903	14,794,063	(3,275,396)	(12,899,285)

The Board set in place a plan to narrow the budget gap, or deficit spending, for 2012-13 year using Special Reserve funds in the amount of \$1.8 million and in 2013-14 the District had a deficit of \$1.3 million. According to current projections the District will no longer be deficit spending beginning in 2015-16 due to the revenue growth expected through LCFF as well as the one time funding of \$14.6 million in 2015-16.

Special Reserve Fund

The Special Reserve fund has been used to house the reserves set aside by the Board for the "Mid-Year Triggers" threatened by the State during the recession. By the end of 2012 the Board had set aside \$13.5 million in Special Reserve. During the 2012-13 school year the District transferred \$1.8 million to support general fund expenditures. The Board adopted a \$2.5 million set aside for the technology master plan. Since adoption, the technology department has utilized \$225,000 toward equipment replacement for the 2015-16 school year, leaving a balance of \$2.3 million. The Board has directed that a 3% reserve be maintained in the Special Reserve fund in addition to the 3% reserve required for economic uncertainty in the general fund, for a total reserve of 6%. Due to an overall increase in the required reserve dollar amount the precise percentages carried in each fund may vary, but 6% will be maintained.

	2015-16 2nd Interim
Special Reserve Fund – 17	
Balance June 30, 2015	\$ 11,745,904
3% Reserve	\$ (9,245,904)
Reserved for Replacement of IT Equipment	\$ (2,275,000)
Use of Reserve for IT Equipment	\$ (225,000)
Unassigned Special Reserve Fund Balance Projection June 2016	\$ -0-

K-3 Class Size Reduction & Transitional Kindergarten

New program rules for K-3 Class Size Reduction are being implemented through LCFF and require that each district make progress toward the 24:1 class size average, in grades K-3 by school site. The State allows Districts to locally bargain exceptions to the State regulations in order to avoid egregious penalties contained in the LCFF. The District and United Teachers of Richmond have made such an agreement. During the Board's budget adoption for 2013-14 there was direction to work on eliminating combination classes as a part of the K-3 program, this work has continued in 2015-16. Eliminating combinations typically results in smaller class sizes. The Board implemented the 24:1 average class size effective 2015-16.

Transitional Kindergarten is now in its fourth year of implementation. The program is now offered at 18 schools within the District for 2015-16.

Prop 39 Energy Grant

The California Clean Energy Jobs Act (Proposition 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The Proposition 39 Energy grant provides a per pupil allocation based upon average daily attendance. In addition, districts are eligible for funding based upon the free and reduced lunch counts to account for community need. The allocated funding for West Contra Costa Unified for year one (2013-14) was \$1.4 million; year 2 (2014-15) was \$1.2 million; year 3 (2015-16) \$1.8 million.

The District submitted plans in February of 2015 for five energy efficiency projects for years 1 & 2 at Hanna Ranch Elementary for a LED lighting retrofit and energy management system controls as well as Richmond High School, Collins Elementary, Grant Elementary and Lake Elementary for LED lighting retrofits. The projects were approved and completed before the start of the 2015-2016 school year.

In February 2016, the District submitted projects for Verde Elementary and Kennedy High School LED Lighting Retrofits. These schools were selected based upon strict energy savings and other eligibility criteria. The project funding has been approved by

the California Energy Commission and the projects are scheduled to be completed during the summer of 2016.

Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the agreement of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed as of July 1, 2014 it was determined that the Governmental Accounting Standards Board or "GASB 45" liability was \$352 million. The last actuarial study in 2012 reflected a liability of \$369 million, so the District has seen an improvement in the overall liability position. Had the retiree benefit program not been amended the GASB 45 liability would have grown to \$550 million. However, the consulting firm that completes the District studies has provided a new implicit study report that indicates the District liability will increase due to the implementation of an actuarial rule which takes into account implicit subsidy calculations. Based upon that study the liability of the District will increase for the year ending June 2017.

Changes made to retiree benefit plan structures have stabilized the program and protected the District from increases in costs for future retirees. It has not changed the fact that the District has a pay-as-you go program where costs must be budgeted and paid for those who retired prior to July of 2010 and for those who are in the new programs. The ten year annual average cost increase, which includes employees adding and dropping benefits as well as health care premium rate increases, is 7%. Over the past three years rates have increased, but costs have remained fairly stable, running between \$18-19 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility. Since budget adoption staff has reviewed the additions and deletions of program participants and has revised the pay-as-you-go program budget, which was \$20.8 million at adoption. This resulted in a savings of \$2 million in budgets district wide. It should be noted that every program in the district pays a share toward the pay-as you-go program, so the savings helped all the programs. It is anticipated that the retiree benefit cost will be \$18.1 million for the 2015-16 fiscal year.

The Board has expressed interest in placing the retiree benefit fund into an irrevocable trust. Staff will be looking into options available and providing a report to the Board at the beginning of the 2016-17 fiscal year.

Long Term Debt

The District has made enormous progress toward eliminating the burden of long term debt that originated in the 1990's. The Certificates of Participation (COPS) are the one outstanding debt from that period. The COPS was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded.

Long Term Debt Table	Principal June 2015	15-16 Payment	Pay off year
COPS	\$6,835,000	\$933,157	2024
State Emergency Loan	-0-	-0-	2012 (was 2018) *
IBM	-0-	-0-	2012 (was 2015) **
Total	\$6,835,000	\$933,157	
* Paid off using site sale debt service fund deposits			
** Paid off using one-time fund balance in 2012			

Local Control Accountability Plan Activities

The District is implementing programs and program augmentation utilizing the Local Control Funding Formula, including the Supplemental and Concentration Grant dollars during the 2015-16 school year. These efforts are described in the Local Control Accountability Plan and are subject to a public hearing and adoption by the Board. The Local Control Accountability Plan is funded in the unrestricted general fund budget and the plan components for 2015-16 are paid for through Supplemental and Concentration Grant dollars. It is important to understand that budget adjustments will be necessary throughout the school year as activities are more fully planned and staff is hired. There are also a number of variables that will change the funding calculation for the Supplemental/Concentration funding that are not known until the school year is underway. For instance, the overall enrollment for each grade span level, the number of students qualified through free and reduced lunch or English Language Learner status as well as factors generated through legislation such as the percentage of progress made toward funding at the State level (known as the gap percentage).

The services and activities are aligned to the eight State priorities and organized by the District's five major goal areas.

Goal 1: Improve student achievement for all students and accelerate student learning increases for ELL and low income students.

Programs and services include: ELL assessment and reclassification support, psychological services, college and career readiness programs, library, science and arts materials, full day Kindergarten, the "Grad" tutoring program, additional staffing at high need secondary schools, the FAB LAB/STEM program, out of school time instructional programs and whole school support for Stege Elementary, De Anza High School and Helms Middle School.

Goal 2: Improve instructional practice through professional development and professional learning communities at schools and recruiting and retaining high quality teachers and principals.

Programs and services include: Funding provided directly to schools for school site planning and decision making, paid professional development days for teachers and instructional team members as well as professional development support.

Goal 3: Increase parent and community engagement, involvement, and satisfaction.

Programs and services include: School Community Outreach Workers, parent participation, volunteer coordination and outreach.

Goal 4: Improve student engagement and climate outcomes, and allocate services to ELL and LI students.

Programs and services include: English Language Learner program, Full Service Community School program, technology coaches, special education support, restorative justice programs, student engagement, student safety, co-curricular and extra-curricular coordination and support – including direct funding to schools for site and student decision making, support for visual and performing arts.

Goal 5: Provide basic services to all students, including facilities, access to materials and technology.

Programs and services include: Increased service to schools for maintaining and collecting student information to support supplemental and concentration grant funding, adaptive curriculum, digital resources and technology teaching carts.

It should be noted that the LCAP includes certain funding toward basic services in regard to Goal 5 that are directly related to Supplemental and Concentration grant funding. The budgets for “base” or basic services consist of the entire district’s departmental and school site budgets within the District’s general fund as well as projects, services and expenses that reside in the facility, or capital outlay funds.

The Local Control Accountability Plan packet for the 2016-17 school year will be augmented with information on the budget for the entire general fund. (See Appendix C and Powerpoint Presentation for more information)

Adult Education

The Adult Education program funding is another example of a large program that had its funding collapsed into the general fund base revenue through the LCFF. It is a program that school districts were not required to operate during the fiscal crisis. While many districts eliminated this program, the WCCUSD Board maintained the program, with a lower funding level. For the 2013-14 and 2014-15 school years, all districts that operated a program during 2012-13 were required to continue to operate a program at the 2012-13 expenditure level. In 2015-16, the Governor’s budget provided for an Adult Education Block Grant. The current estimated block grant is \$2.2 million. The Adult Education program is also anticipating grants and fees of \$750,000 for total revenue of \$2.9 million. Expenses for the program are estimated at \$3.3 million, leaving a deficit of \$381,000. There is sufficient fund balance to cover the deficit for 2015-16, however the program will need to review its operations and class offerings to bring the budget into balance and avoid deficit spending in the coming year.

Capital Facility Funds

Capital Facility Funds consist of the Building Fund (21), Capital Facilities Fund (25), County School Facilities Fund (35), and Special Reserve for Capital Outlay (40). The Building Fund is where the bond funds and projects are accounted for; the Capital Facilities Fund contains developer fees, the County School Facilities Fund consists of funding received through the State School Building Program and the Special Reserve for Capital Outlay housed the former RDA funds. The expenditure budgets for these funds total \$94.3 million with \$88.7 million from the Bond Fund. The District expects to issue \$125 million in bonds in March of 2016, the proceeds of the sale are reflected in the Second Interim Report. At this time the Facilities Department is requesting an approval of increase spending authority of \$5 million for Sylvester Greenwood/LPS, \$15 million for Technology (Common Core), and \$950,000 District Program Management for the forensic audit. Of these amounts only \$128,000 is reflected in the Second Interim Report. The \$128,000 was added to cover Phase I of the forensic audit. The Technology budget will be spread over the current fiscal year and fiscal year 2016-17.

Other Funds

In addition to the General, Capital Outlay and Adult Funds the District operates six additional funds. These include the Child Development Fund (Pre-School), the Cafeteria Fund, Bond Interest and Redemption Fund (County level bond debt payments), Debt Service Fund (COP), Self-Insurance Fund (Property, Liability, Dental and Vision), and Retiree Benefit Fund. These funds all have positive fund balances as of the Second Interim Report projections.

Next Steps

During the past year the Board has had unprecedented opportunity to plan for and implement a bold school finance reform effort through the Local Control Accountability Plan. The Board has expressed a desire to provide additional information on the entire general fund budget as a part of the Local Control Accountability Plan process. Staff has begun the process of aligning various grant and entitlement resources to the five goals identified in the LCAP. The unrestricted portion of the general fund will be aligned to the five goals based upon the major function area. The Board has reviewed these concepts at study sessions which took place in January and February. The entire preliminary and adopted budget for the general fund will be presented in a goal oriented format to the DLCAP Committee and to the public during the upcoming DLCAP meetings and at the Board's public hearing. In addition, the District will be launching a Citizen Transparency Tool, a web based information portal, which will tie the budget to each goal and allow members of the public to view the budget in that format and to explore the details of the District's financial transactions. Staff is working to have the tool prepared for the website this summer.

During the budget study sessions the board gave direction to reduce the budget based upon staff's recommendation in the amount of \$7 million. (Appendix D) This will help the District address its deficit spending in 2016-17. According to current projections the Board will need to make additional reductions in 2017-18 in order to close the deficit.

However, the assumptions used for 2017-18 include enrollment declines that must be monitored carefully. It is possible that the enrollment declines may not be as severe for the charter schools, staff is working on analyzing the data collected during 2015-16 to recalculate the coming years. However, a trend has not yet been established.

There are also concerning factors as we begin considering the 2018-19 fiscal year. The question of the successor legislation for Proposition 30 will become very important to potential revenue stability or growth for the State and District. The local parcel tax will be in its final year in 2018-19, if a parcel tax effort is not successful this November the Board will be required to reduce its budget for 2019-20 by over \$9 million dollars. This commitment will have to occur with the adoption of the 2017-18 budget, in June of 2017, due to the three year projection required by AB1200.

2015-16 CATEGORICAL REVENUE SOURCES									
Resource	Adopted Budget/Grant Description	Revenue Second Interim (award amount)	<div><div>Carry Over (2014-15)</div><div>Unearned Revenue (Deferred)</div><div>Ongoing Funding</div><div>Competitive/Periodic/1Y End</div><div>Expiration Date</div></div>						
3010	Title I	7,162,462	\$ 2,192,399			- X			
3180	SIG	-	\$ 765,245	\$ 145,681					2016
3310	SpEd IDEA	5,688,857				X			
3311	SpEd IDEA Part B Private Schools	105,501				X			
3315	SpEd IDEA Pre-K	314,492	\$ 137,688			X			
3320	SpEd IDEA Pre-K	524,593	\$ 110,717			X			
3327	Mental Health Services	338,767				X			
3345	SpEd Pre-K Staff Develop	2,261	\$ 204			X			
3385	SpEd IDEA Early Intervention	83,664				X			
3412	Dept of Rehab-Transition	247,459				X			
3550	Carl Perkins-CTE	249,919				X	X		
3725	S3 Grant	-	\$ 229						2015
4035	Title II	1,529,174	\$ 648,357			X	X		
4050	CaMSP	499,996	\$ 7,025						
4124 5	21st Century-Stege/Washington/Central	-	\$ 63,115				X		2015
4124 6	21ST Century-Stege/Washington/Central	365,798	\$ -				X		2016
4201	Title III Immigrant Ed Prog	73,744	\$ 22,950				X		
4203	Title III EL	980,699	\$ 946,863			X			
5630	McKinney Vento-Homeless	115,350				X	X		
5640	Medi-cal Billing	850,000					X		
5840	CA Promise	112,681					X		
TOTAL FEDERAL REVENUE:		\$ 19,245,417	\$ 4,894,792						
9011	Project Read	\$ 108,290	\$ -			X			2017
911X	Donations	\$ 133,964	\$ 522,089						
9133	Medi-cal Billing	\$ 47,925	\$ 376,153						
9135	School Based Medi-cal Clinic	\$ 562,000	\$ -						
9190	Parcel Tax	9,762,165	\$ -				X		2018/19
9200	MRAD	5,599,080	\$ 4,385,567						
9513	ROC/P - revenue plus contribution	1,053,414	\$ 19,799			- X			
9531	Chevron	1,304,320	\$ 562,895				X		
9582	CPT 1	864,675	\$ -				X		
9590	West County Safe Trans MSR J	64,810	\$ -				X		
9595	Irene Scully Family Foundation	350,000	\$ 63,103				1X		
9620	YMCA James Morehouse Project	56,283	\$ 49,707				X		
9630	Math Professional Development	43,000	\$ 234,915				X		
9631	Skully Math Program	113,000	\$ -						
9637	FAB Foundation	170,050	\$ 167,045				X		2018
9668	TUPE	10,000	\$ -			X			
TOTAL LOCAL REVENUE:		\$ 20,242,976	\$ 6,381,273						
1100	State Lottery	3,847,936	\$ -			X			
6010	Healthy Start-AFTER SCHOOL (ASES)	3,573,129	\$ -				X		
6230	California Clean Energy	213,369	\$ 846,834						
6264	Educator Effectiveness	2,382,959	\$ -						2018
6300	Restricted Lottery	1,187,657	\$ 3,003,356			X			
6382	CPT 2 (ACOE)	411,323					X		
6385 6	CA Partnership Academy	-	\$ 551,724				X		2016
6385 7	CA Partnership Academy	809,550	\$ -				X		2017
6500	Special Education	53,361,936	\$ -			X			
6512	SpEd Mental Health Services	1,776,856	\$ 3,400,834			X			
6515	SpEd Infant	17,692	\$ 8,990			X			
6520	Workability	262,733	\$ -				X		
7220 6	Partnership Academy	-	\$ 330,036				X		2016
7220 7	Partnership Academy	351,740	\$ -				X		2017
7400	QEIA	-	\$ 900,058				X		2016
9012	Sprint Grant	-	\$ 11,042						2016
9593	ConnectEd	-	\$ 331,157			X	X		2016
9626	Gear Up	-	\$ 5,683			X	X		
9660	Portola Science Trust	-	\$ 144,284			X			N/A
TOTAL STATE REVENUE:		\$ 68,196,880	\$ 9,533,998						
-x = Program funding reduction as compared to prior year									

BOARD OF EDUCATION
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 59-1516

A RESOLUTION OF INTENTION TO COMMIT DISTRICT RESERVE
LEVELS FOR FISCAL YEAR 2015-16 and 2016-17

February 10, 2016

WHEREAS, the West Contra Costa Unified School District's governing board is responsible for maintaining fiscal solvency of the school systems they govern; and

WHEREAS, California Education Code 42127 (a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balance in excess of the minimum reserves standard for each fiscal year identified in the budget; and

WHEREAS, funds for crucial services for school operations, such as payroll and vendor payment, require successful ongoing cash-flow and fund balance management and disciplined planning, including the creation and maintenance of prudent financial reserves; and

WHEREAS, school district reserve levels, as well as their fund balances, are determined by the governing board to meet local priorities and allow the district to save for potential future expected and unexpected expenditures and for eventual economic downturns; and

WHEREAS, the statutory minimum for school district reserves for economic uncertainties for the West Contra Costa Unified School District is 3% and covers less than one month of an average payroll; and

WHEREAS, the volatility of factors, each driving components of the district revenue, including student enrollment, free and reduced lunch counts, English language learner status, identified foster youth students, grade level configuration, community support of parcel tax funding, legislative action and State tax collections mean that districts must provide for reserve in contingency for changes in one or all of these factors; and

WHEREAS, prudent budgeting in a funding system with significant external volatility raises expectations for school districts to establish and maintain reserves above the statutory minimum; and

WHEREAS, the governing board of the West Contra Costa Unified School District currently maintains a reserve of approximately 6% for purposes of guarding against volatility factors, providing a cash flow reserve during year end to avoid inter-fund borrowing; and

WHEREAS, the governing board of the West Contra Costa Unified School District plans to designate in the General Fund and/or Special Reserve fund balance, \$500,000 for possible E-Rate grant match, \$2.4 million for technology equipment replacement fund; and

WHEREAS, the governing board of the West Contra Costa Unified School District has open contract negotiations for subsequent years for all labor groups for which it will require funds for potential salary and benefit increases,

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

That the West Contra Costa Board of Education establishes this statement of estimated fund balance reserves, assignments and contingencies for the purposes aforementioned for the 2015-16 and 2016-17 fiscal years.

a. Stabilization Arrangements:

- i. 3% reserve in Special Reserve Fund in excess of the statutory reserve, for a total of 6% reserve

b. Commitments:

- i. Technology Replacement Fund \$2.4 million Special Reserve Fund
- ii. Technology E-Rate Grant Match \$500,000 – General Fund


ADOPTED, SIGNED AND APPROVED this 10th day of February, 2016, by the Board of Education of the West Contra Costa Unified School District of Contra Costa County, State of California, by the following vote:

AYES: _____ 5 _____

NOES: _____ 0 _____

ABSTAIN: _____ 0 _____

ABSENT: _____ 0 _____

By:  _____
President, Board of Education

Function/District Goal

District Function by Goal

Function	Description	Function Chart to District Goals for Unrestricted General Fund ONLY
0000	UNDISTRIBUTED	5-Basic Services for All
1000	INSTRUCTION	5-Basic Services for All
1020	RESPONSE TO INTERVENTION	1-Student Achievement for All
2100	SUPERVISION OF INSTRUCTION	1-Student Achievement for All
2110	INSTRUCTIONAL SUPERVISION	1-Student Achievement for All
2130	CURRICULUM DEVELOPMENT	1-Student Achievement for All
2140	IN-HOUSE INSTR STAFF DEV	2-PD and Recruitment of High Quality Staff
2180	INSTR SUPPORT SCHOOL FAMILIES	1-Student Achievement for All
2420	INSTR LIBRARY MEDIA & TECH	1-Student Achievement for All
2495	PARENT PARTICIPATION	3-Parent & Community Engagement
2700	SCHOOL ADMINISTRATION	5-Basic Services for All
3110	GUIDANCE & COUNSELING SERVICES	1-Student Achievement for All
3120	PSYCHOLOGICAL SERVICES	1-Student Achievement for All
3130	ATTENDANCE & SOCIAL WORK SVCS	1-Student Achievement for All
3140	HEALTH SERVICES	1-Student Achievement for All
3150	SPEECH & AUDIOLOGY SERVICES	1-Student Achievement for All
3160	PUPIL TESTING SERVICES	1-Student Achievement for All
3170	WORK EXPERIENCE	1-Student Achievement for All
3180	WORK EXPERIENCE(BI-TECH 3170)	1-Student Achievement for All
3600	PUPIL TRANSPORTATION	1-Student Achievement for All
3700	FOOD SERVICES	1-Student Achievement for All
3900	OTHER PUPIL SERVICES	1-Student Achievement for All
4000	ANCILLARY SERVICES	3-Parent & Community Engagement
4100	SCHOOL SPONSORED CO-CURRICULAR	4-Student Engagement & Climate
4200	SCHOOL SPONSORED ATHLETICS	4-Student Engagement & Climate
4900	OTHER ANCILLARY SERVICES	4-Student Engagement & Climate
5000	COMMUNITY SERVICES	3-Parent & Community Engagement
7100	BOARD & SUPERINTENDENT	5-Basic Services for All
7110	BOARD OF EDUCATION TRUSTEE	5-Basic Services for All
7120	STAFF RELATIONS & NEGOTIATIONS	5-Basic Services for All
7130	LEGAL	5-Basic Services for All
7150	SUPERINTENDENT	5-Basic Services for All
7180	COMMUNICATIONS DEPARTMENT	3-Parent & Community Engagement
7190	EXTERNAL FINANCIAL AUDIT	5-Basic Services for All
7200	OTHER GENERAL ADMINISTRATION	5-Basic Services for All
7210	GENERAL ADMIN COST TRANSFERS	5-Basic Services for All
7300	FISCAL SERVICES	5-Basic Services for All
7310	BUDGETING	5-Basic Services for All
7330	ACCOUNTING	5-Basic Services for All
7340	PAYROLL	5-Basic Services for All
7370	INTERNAL AUDITING	5-Basic Services for All
7400	PERSONNEL HUMAN RESOURCES	5-Basic Services for All
7410	STAFF DEVELOPMENT CLASSIFIED	2-PD and Recruitment of High Quality Staff
7420	RECRUITMENT CERTIFICATED	2-PD and Recruitment of High Quality Staff

Function/District Goal

District Function by Goal

Function	Description	Function Chart to District Goals for Unrestricted General Fund ONLY
7450	RETIREMENT DINNER	5-Basic Services for All
7480	LOSS PREVENTION	5-Basic Services for All
7490	OTHER PERSONNEL	5-Basic Services for All
7500	CENTRAL SUPPORT	3-Parent & Community Engagement
7510	PLANNING RESEARCH DEV & EVAL	5-Basic Services for All
7520	OFFICE EQUIPMENT MAINTENANCE	5-Basic Services for All
7521	EQUIPMENT INVENTORY ADJUSTMENT	5-Basic Services for All
7530	PURCHASING	5-Basic Services for All
7540	WAREHOUSING & DISTRIBUTION	5-Basic Services for All
7541	WAREHOUSE INVENTORY ADJUSTMENT	5-Basic Services for All
7550	PRINTING OFFICE SERVICES	5-Basic Services for All
7551	PRINTING INVENTORY ADJUSTMENT	5-Basic Services for All
7600	OPERATIONAL SUPPORT	5-Basic Services for All
7700	DATA PROCESSING SERVICES	5-Basic Services for All
7730	TYLER MUNIS IMPLEMENTATION	5-Basic Services for All
7750	TYLER MUNIS IMPLEMENT FRM BOND	5-Basic Services for All
7770	E-RATE DATA PROCESSING	5-Basic Services for All
8100	PLANT MAINTENANCE & OPERATIONS	5-Basic Services for All
8110	MAINTENANCE	5-Basic Services for All
8190	MAINTENANCE & OPERATIONS ADMIN	5-Basic Services for All
8200	OPERATIONS	5-Basic Services for All
8250	OPERATIONS GROUNDS	5-Basic Services for All
8260	OPERATIONS CUSTODIAL	5-Basic Services for All
8270	OPERATIONS UTILITIES	5-Basic Services for All
8300	SECURITY - POLICE SERVICES	4-Student Engagement & Climate
8310	SECURITY - SITE SUPERVISION	4-Student Engagement & Climate
8311	SECURITY - DISASTER/SAFETY	4-Student Engagement & Climate
8313	SECURITY - FALSE ALARMS	4-Student Engagement & Climate
8400	DM CENTRAL CONTROL ACCT	5-Basic Services for All
8500	FAC ACQUISITION AND CONSTR	5-Basic Services for All
8520	HAZARDOUS MATLS ABATEMENT	5-Basic Services for All
8590	GENERAL CONDITION REIMBURSABLE	5-Basic Services for All
8700	FACILITIES RENTAL AND LEASES	5-Basic Services for All
9100	DEBT SERVICE	5-Basic Services for All
9200	TRANSFER BETWEEN AGENCIES	5-Basic Services for All
9300	INTERFUND TRANSFERS	5-Basic Services for All

Budget Reduction Options		\$ 7,120,540
<i>Contracted Services</i>		
Technology Contracts Licenses and Fees	\$	245,540
Educational Services Departments Contracts		
Pivot Learning Reduction	\$	50,000
Curriculum and Instruction Contract Services	\$	100,000
MG Contract	\$	40,000
School Operations Reductions		
Police Services Contract Reductions	\$	643,000
Business Services Reductions		
Actuarial Study	\$	100,000
Professional Development	\$	20,000
Human Resources Reductions		
Attorney Fees	\$	25,000
<i>Vacant * Positions & Reductions</i>		
*Special Education Administrator	\$	110,000
Special Education Teachers (7 FTE)	\$	700,000
*Munis Technician	\$	75,000
*Principal Accountant	\$	90,000
*Bond Regional Manager (15% pd by general fund)	\$	15,000
Bond Position (15% paid by general fund)	\$	15,000
Educational Services Administrator	\$	150,000
*Teacher on Special Assignment Positions (5 FTE)	\$	500,000
*Librarian	\$	110,000
*Vice Principal (Roving)	\$	150,000
Vice Principal (Roving)	\$	150,000
SIG Funded Administrators	\$	300,000
Senior Director - vacant partial	\$	32,000
<i>Aligning Combinations with School Size</i>		
Teacher FTE 25	\$	2,500,000
<i>Maintenance Contribution per Current Ed Code allowable</i>		
	\$	1,000,000

Section 2

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 1

2015-16 2ND INTERIM

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
REVENUES						
Local Control Funding Formula	244,262,696	-	-	-	-	244,262,696
Federal Revenues	-	23,761,390	13,009,422	-	3,669,433	40,440,245
Other State Revenues	19,532,228	29,166,995	6,129,479	3,554,617	359,831	58,743,150
Other Local Revenues	1,613,444	20,521,461	1,286,956	2,001,103	96,902,244	122,325,208
Total Revenues	265,408,368	73,449,846	20,425,857	5,555,720	100,931,508	465,771,299
EXPENDITURES						
Certificated Salaries	85,883,735	34,947,655	2,588,270	-	-	123,419,660
Classified Salaries	29,625,095	21,279,122	6,911,508	1,635,750	120,275	59,571,750
Employee Benefits	50,890,092	23,446,108	3,895,795	653,591	73,322	78,958,908
Books and Supplies	11,927,914	13,929,066	5,807,485	6,202,859	3,700	37,871,024
Services and Other Operating Expenditures	21,031,914	36,581,232	2,883,546	11,581,316	20,638,391	92,716,399
Capital Outlay	665,315	931,676	532,346	74,279,262	-	76,408,599
Other Outgo	998,157	20,000	-	-	73,964,904	74,983,061
Direct/Indirect Support Costs	(2,279,622)	1,437,626	841,996	-	-	-
Total Expenditures	198,742,600	132,572,485	23,460,946	94,352,778	94,800,592	543,929,401
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	66,665,768	(59,122,639)	(3,035,089)	(88,797,058)	6,130,916	(78,158,102)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	225,000	-	-	1,529,140	-	1,754,140
Interfund Transfers Out	-	-	(225,000)	1,529,140	-	1,304,140
Other Sources	-	-	-	125,000,000	-	125,000,000
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	(52,096,705)	52,096,705	-	-	-	-
Total Other Financing Sources and Uses	(51,871,705)	52,096,705	(225,000)	128,058,280	-	128,058,280
NET CHANGE IN FUND BALANCE	14,794,063	(7,025,934)	(3,260,089)	39,261,222	6,130,916	49,900,178
BEGINNING FUND BALANCE, JULY 1, 2015	22,217,131	20,082,302	18,434,119	90,342,009	97,146,660	248,222,221
PROJECTED ENDING FUND BALANCE JUNE 30, 2016	\$ 37,011,195	\$ 13,056,368	\$ 15,174,030	\$ 129,603,231	\$ 103,277,576	\$ 298,122,400

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2015-16 2ND INTERIM

Schedule 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	436,040	400,000	12,173,382	-	-	13,009,422
Other State Revenues	2,195,729	3,058,750	875,000	-	-	6,129,479
Other Local Revenues	316,429	22,175	943,000	5,352	-	1,286,956
Total Revenues	2,948,198	3,480,925	13,991,382	5,352	-	20,425,857

EXPENDITURES

Certificated Salaries	1,511,991	1,076,279	-	-	-	2,588,270
Classified Salaries	793,601	947,733	5,170,174	-	-	6,911,508
Employee Benefits	751,663	833,200	2,310,932	-	-	3,895,795
Books and Supplies	235,649	438,168	5,131,040	2,628	-	5,807,485
Services and Other Operating Expenditures	300,907	86,419	578,978	1,917,242	-	2,883,546
Capital Outlay	-	-	91,399	440,947	-	532,346
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	180,944	661,052	-	-	841,996
Total Expenditures	3,593,811	3,562,743	13,943,575	2,360,817	-	23,460,946

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

	(645,613)	(81,818)	47,807	(2,355,465)	-	(3,035,089)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	(225,000)	(225,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	(225,000)	(225,000)

NET CHANGE IN FUND BALANCE

	(645,613)	(81,818)	47,807	(2,355,465)	(225,000)	(3,260,089)
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BEGINNING FUND BALANCE, JULY 1, 2015

	1,012,625	191,349	3,123,424	2,360,817	11,745,904	18,434,119
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**PROJECTED ENDING FUND BALANCE
JUNE 30, 2016**

	367,012	109,531	3,171,231	5,352	11,520,904	15,174,030
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 3

2015-16 2ND INTERIM

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL OUTLAY FUNDS

BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
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REVENUES

Local Control Funding Formula	-	-	-	-
Federal Revenues	-	-	-	-
Other State Revenues	-	1,472,925	2,081,692	3,554,617
Other Local Revenues	394,595	464,189	1,141,868	2,001,103
Total Revenues	394,595	464,189	3,223,560	5,555,720

EXPENDITURES

Certificated Salaries	-	-	-	-
Classified Salaries	1,635,750	-	-	1,635,750
Employee Benefits	653,591	-	-	653,591
Books and Supplies	6,171,101	-	31,758	6,202,859
Services and Other Operating Expenditures	7,607,844	780,693	3,192,779	11,581,316
Capital Outlay	72,693,150	48,965	1,537,147	74,279,262
Other Outgo	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-
Total Expenditures	88,761,436	829,658	4,761,684	94,352,778

INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS

(88,366,841)	(365,469)	1,473,376	(1,538,124)	(88,797,058)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	1,529,140	-	-	1,529,140
Interfund Transfers Out	-	1,529,140	-	1,529,140
Other Sources	125,000,000	-	-	125,000,000
Other Uses	-	-	-	-
Contributions To Restricted Programs	-	-	-	-
Total Other Financing Sources and Uses	126,529,140	(1,529,140)	-	128,058,280

NET CHANGE IN FUND BALANCE

38,162,299	(365,469)	(55,764)	(1,538,124)	39,261,222
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BEGINNING FUND BALANCE, JULY 1, 2015

81,870,885	5,172,262	56,214	3,242,648	90,342,009
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PROJECTED ENDING FUND BALANCE

120,033,184	4,806,793	450	1,704,524	129,603,231
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 4

2015-16 2ND INTERIM

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS

	BOND INTEREST AND REDEMPTION	DEBT SERVICE UNIT (COPS)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	3,669,433	-	-	-	-	3,669,433
Other State Revenues	359,831	-	-	-	-	359,831
Other Local Revenues	76,064,573	2	2,032,394	18,805,275	18,805,275	96,902,244
Total Revenues	80,093,837	-	2	2,032,394	18,805,275	100,931,508

EXPENDITURES

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	120,275	-	120,275
Employee Benefits	-	-	-	73,322	-	73,322
Books and Supplies	-	-	-	3,700	-	3,700
Services and Other Operating Expenditures	-	-	-	2,490,293	18,148,098	20,638,391
Capital Outlay	-	-	-	-	-	-
Other Outgo	73,964,904	-	-	-	-	73,964,904
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	73,964,904	-	-	2,687,590	18,148,098	94,800,592

INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS

	6,128,933	-	2	(655,196)	657,177	6,130,916
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

NET CHANGE IN FUND BALANCE

	6,128,933	1,042,373	2	(655,196)	657,177	6,130,916
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BEGINNING FUND BALANCE, JULY 1, 2015

	73,799,771	1,084	1,084	3,796,010	19,549,795	97,146,660
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PROJECTED ENDING FUND BALANCE JUNE 30, 2016

	79,928,704	1,042,373	1,086	3,140,814	20,206,972	103,277,576
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Section 3

SECOND INTERIM STATE FORMS

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	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	240,540,336.00	244,262,696.00	174,676,418.74	244,262,696.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	49,036.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,805,561.00	19,532,228.00	14,977,534.61	19,532,228.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600,000.00	1,613,444.32	1,629,679.96	1,613,444.32	0.00	0.0%
5) TOTAL, REVENUES			248,945,897.00	265,408,368.32	191,332,669.31	265,408,368.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	83,088,399.00	85,883,735.00	44,765,680.13	85,883,735.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,582,209.00	29,625,095.00	16,471,255.74	29,625,095.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,867,308.00	50,890,092.00	27,520,905.38	50,890,092.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,333,399.00	11,927,914.00	2,415,242.79	11,927,914.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,485,838.00	21,031,914.00	10,763,669.54	21,031,914.00	0.00	0.0%
6) Capital Outlay		6000-6999	704,563.00	665,315.00	229,953.53	665,315.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	998,157.00	998,157.00	798,510.01	998,157.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,805,509.00)	(2,279,622.00)	(358,749.48)	(2,279,622.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			189,254,364.00	198,742,600.00	102,606,467.64	198,742,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,691,533.00	66,665,768.32	88,726,201.67	66,665,768.32		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	225,000.00	0.00	225,000.00	0.00	0.0%
b) Transfers Out		7600-7629	589,937.00	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	(55,151,628.00)	(52,096,705.00)	(4,942,352.45)	(52,096,705.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,741,565.00)	(51,871,705.00)	(4,942,352.45)	(51,871,705.00)		

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)			3,949,968.00	14,794,063.32	83,783,849.22	14,794,063.32		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,803,118.16	22,803,118.16		22,803,118.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	(585,986.64)		(585,986.64)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,803,118.16	22,217,131.52		22,217,131.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,803,118.16	22,217,131.52		22,217,131.52		
2) Ending Balance, June 30 (E + F1e)			26,753,086.16	37,011,194.84		37,011,194.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,844,883.00	0.00		0.00		
Supp/Conc Unallocated	0000	9760	4,344,883.00					
ERATE Technology	0000	9760	500,000.00					
d) Assigned								
Other Assignments		9780	585,986.64	0.00		0.00		
Pending Lottery Audit Adjustment	1100	9780	585,986.64					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,246,373.00	10,633,002.00		10,633,002.00		
Unassigned/Unappropriated Amount		9790	11,775,843.52	26,078,192.84		26,078,192.84		

Description	Resource Codes	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	146,523,579.00	140,657,514.00	82,387,812.35	140,657,514.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	32,921,631.00	36,581,092.00	18,633,189.00	36,581,092.00	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	628,646.00	619,391.00	311,794.99	619,391.00	0.00	0.0%
Timber Yield Tax		8022	1.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,762.00	7,074.00	0.00	7,074.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	55,175,222.00	60,957,247.00	61,807,240.34	60,957,247.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,617,347.00	2,437,660.00	2,221,084.85	2,437,660.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,799,851.00	2,588,024.00	2,151,726.63	2,588,024.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,414,825.00	0.00	9,742,011.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,742,182.00	9,742,011.00	266,323.04	9,742,011.00	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			248,827,046.00	253,590,013.00	177,521,182.20	253,590,013.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,286,710.00)	(9,327,317.00)	(2,844,763.46)	(9,327,317.00)	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			240,540,336.00	244,262,696.00	174,676,418.74	244,262,696.00	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						
	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	49,036.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	49,036.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,876,473.00	15,684,292.00	13,564,437.00	15,684,292.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,929,088.00	3,847,936.00	1,235,601.10	3,847,936.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	177,496.51	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,805,561.00	19,532,228.00	14,977,534.61	19,532,228.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	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	300,000.00	300,000.00	354,879.00	300,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	137,394.90	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,200,000.00	1,213,444.32	1,137,406.06	1,213,444.32	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			1,600,000.00	1,613,444.32	1,629,679.96	1,613,444.32	0.00	0.0%
TOTAL, REVENUES			248,945,897.00	265,408,368.32	191,332,669.31	265,408,368.32	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	70,171,657.00	72,730,576.00	37,641,946.40	72,730,576.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,855,289.00	2,029,869.00	955,630.19	2,029,869.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,742,003.00	9,960,725.00	5,537,539.57	9,960,725.00	0.00	0.0%
Other Certificated Salaries		1900	1,319,450.00	1,162,565.00	630,563.97	1,162,565.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			83,088,399.00	85,883,735.00	44,765,680.13	85,883,735.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,053,157.00	2,113,013.00	1,082,045.60	2,113,013.00	0.00	0.0%
Classified Support Salaries		2200	10,765,178.00	11,193,337.00	6,187,641.32	11,193,337.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,079,767.00	3,101,031.00	1,836,522.41	3,101,031.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,306,955.00	10,771,549.00	6,045,569.09	10,771,549.00	0.00	0.0%
Other Classified Salaries		2900	2,377,152.00	2,446,165.00	1,319,477.32	2,446,165.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,582,209.00	29,625,095.00	16,471,255.74	29,625,095.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,839,755.00	9,364,031.00	4,706,084.92	9,364,031.00	0.00	0.0%
PERS		3201-3202	3,383,227.00	3,483,306.00	1,759,993.67	3,483,306.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,300,576.00	3,424,724.00	1,830,721.76	3,424,724.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,307,065.00	17,787,133.00	10,066,731.85	17,787,133.00	0.00	0.0%
Unemployment Insurance		3501-3502	54,980.00	94,266.00	30,416.14	94,266.00	0.00	0.0%
Workers' Compensation		3601-3602	3,239,552.00	3,487,441.00	1,777,673.05	3,487,441.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,000,828.00	12,546,803.00	6,939,135.29	12,546,803.00	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	741,325.00	702,388.00	410,148.70	702,388.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,867,308.00	50,890,092.00	27,520,905.38	50,890,092.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000,000.00	2,943,966.00	132,820.17	2,943,966.00	0.00	0.0%
Books and Other Reference Materials		4200	150,000.00	150,000.00	144,334.01	150,000.00	0.00	0.0%
Materials and Supplies		4300	4,816,624.00	8,023,317.00	1,675,510.57	8,023,317.00	0.00	0.0%
Noncapitalized Equipment		4400	366,775.00	810,631.00	462,578.04	810,631.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,333,399.00	11,927,914.00	2,415,242.79	11,927,914.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,225,092.00	2,403,716.00	376,477.78	2,403,716.00	0.00	0.0%
Travel and Conferences		5200	296,357.00	404,345.00	111,191.51	404,345.00	0.00	0.0%
Dues and Memberships		5300	75,510.00	82,028.00	62,875.17	82,028.00	0.00	0.0%
Insurance		5400-5450	1,795,601.00	1,752,810.00	1,611,554.98	1,752,810.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,263,000.00	5,205,436.00	3,323,342.14	5,205,436.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,145,300.00	993,788.00	374,263.76	993,788.00	0.00	0.0%
Transfers of Direct Costs		5710	(6,000,000.00)	(4,400,000.00)	(1,466,667.00)	(4,400,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,800.00	60,166.00	26,780.50	60,166.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,859,128.00	13,217,904.00	6,145,891.10	13,217,904.00	0.00	0.0%
Communications		5900	819,050.00	1,311,721.00	197,959.60	1,311,721.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,485,838.00	21,031,914.00	10,763,669.54	21,031,914.00	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	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	704,563.00	663,315.00	229,953.53	663,315.00	0.00	0.0%
Equipment Replacement		6500	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			704,563.00	665,315.00	229,953.53	665,315.00	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	65,000.00	65,000.00	39,432.00	65,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	348,157.00	348,157.00	174,078.01	348,157.00	0.00	0.0%
Other Debt Service - Principal		7439	585,000.00	585,000.00	585,000.00	585,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			998,157.00	998,157.00	798,510.01	998,157.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(982,643.00)	(1,437,626.00)	(281,248.03)	(1,437,626.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(822,866.00)	(841,996.00)	(77,501.45)	(841,996.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,805,509.00)	(2,279,622.00)	(358,749.48)	(2,279,622.00)	0.00	0.0%
TOTAL, EXPENDITURES			189,254,364.00	198,742,600.00	102,606,467.64	198,742,600.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	225,000.00	0.00	225,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	225,000.00	0.00	225,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	589,937.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			589,937.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(55,151,628.00)	(52,096,705.00)	(4,942,352.45)	(52,096,705.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(55,151,628.00)	(52,096,705.00)	(4,942,352.45)	(52,096,705.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(55,741,565.00)	(51,871,705.00)	(4,942,352.45)	(51,871,705.00)	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	18,234,782.00	23,761,390.00	5,346,535.23	23,761,390.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,767,493.00	29,166,995.00	15,907,442.79	29,166,995.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,776,529.00	20,521,461.00	17,471,364.93	20,521,461.00	0.00	0.0%
5) TOTAL, REVENUES			61,778,804.00	73,449,846.00	38,725,342.95	73,449,846.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,260,107.00	34,947,655.00	17,646,972.86	34,947,655.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,731,745.00	21,279,122.33	10,991,174.17	21,279,122.33	0.00	0.0%
3) Employee Benefits		3000-3999	23,210,193.00	23,446,108.19	11,776,864.48	23,446,108.19	0.00	0.0%
4) Books and Supplies		4000-4999	7,328,813.00	13,929,065.78	2,068,714.26	13,929,065.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,426,525.00	36,581,232.00	10,221,137.71	36,581,232.00	0.00	0.0%
6) Capital Outlay		6000-6999	428,100.00	931,676.00	831,324.73	931,676.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	982,643.00	1,437,626.00	281,248.03	1,437,626.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,368,126.00	132,572,485.30	53,817,436.24	132,572,485.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,589,322.00)	(59,122,639.30)	(15,092,093.29)	(59,122,639.30)		
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	55,151,628.00	52,096,705.00	4,942,352.31	52,096,705.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,151,628.00	52,096,705.00	4,942,352.31	52,096,705.00		

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)			(1,437,694.00)	(7,025,934.30)	(10,149,740.98)	(7,025,934.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,082,301.79	20,082,301.52		20,082,301.52	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)			20,082,301.79	20,082,301.52		20,082,301.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,082,301.79	20,082,301.52		20,082,301.52		
2) Ending Balance, June 30 (E + F1e)			18,644,607.79	13,056,367.22		13,056,367.22		
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	18,644,610.58	13,056,371.28		13,056,371.28		
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	(2.79)	(4.06)		(4.06)		

Description	Resource Codes	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	5,794,358.00	5,794,358.00	0.00	5,794,358.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,268,269.00	1,533,567.00	110,922.04	1,533,567.00	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	6,164,339.00	8,954,861.00	2,437,748.91	8,954,861.00	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	1,538,163.00	2,177,531.00	975,651.39	2,177,531.00	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)
NCLB: Title III, Immigration Education Program	4201	8290	73,744.00	96,694.00	22,949.77	96,694.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	980,699.00	1,927,562.00	555,240.95	1,927,562.00	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%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	893,746.00	1,701,179.00	771,685.85	1,701,179.00	0.00	0.0%
Other No Child Left Behind		8290	893,746.00	1,701,179.00	771,685.85	1,701,179.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	250,000.00	249,919.00	561.22	249,919.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	229.00	229.45	229.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,271,464.00	1,325,490.00	471,545.65	1,325,490.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,234,782.00	23,761,390.00	5,346,535.23	23,761,390.00	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	17,317,066.00	17,762,025.00	9,684,618.35	17,762,025.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,043,664.00	1,187,657.00	76,098.84	1,187,657.00	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	3,573,129.00	3,573,129.00	2,322,534.66	3,573,129.00	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	93,500.00	0.00	93,500.00	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	2,833,634.00	6,550,684.00	3,824,190.94	6,550,684.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,767,493.00	29,166,995.00	15,907,442.79	29,166,995.00	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	9,800,000.00	9,762,165.00	9,704,831.98	9,762,165.00	0.00	0.0%
Other		8622	5,530,000.00	5,599,080.00	5,541,059.03	5,599,080.00	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	50,000.00	50,000.00	16,281.00	50,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,275,998.00	21,812.55	1,275,998.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,396,529.00	3,834,218.00	2,187,380.37	3,834,218.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,776,529.00	20,521,461.00	17,471,364.93	20,521,461.00	0.00	0.0%
TOTAL, REVENUES			61,778,804.00	73,449,846.00	38,725,342.95	73,449,846.00	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	20,040,060.00	22,241,553.00	11,203,026.11	22,241,553.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,399,662.00	5,604,778.00	2,937,011.59	5,604,778.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,838,668.00	2,440,377.00	1,166,672.68	2,440,377.00	0.00	0.0%
Other Certificated Salaries		1900	4,981,717.00	4,660,947.00	2,340,262.48	4,660,947.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,260,107.00	34,947,655.00	17,646,972.86	34,947,655.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,779,022.00	11,943,705.33	6,079,472.23	11,943,705.33	0.00	0.0%
Classified Support Salaries		2200	4,706,266.00	4,932,121.00	2,771,638.71	4,932,121.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	635,881.00	653,173.00	362,739.75	653,173.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,916,028.00	2,379,379.00	1,178,072.28	2,379,379.00	0.00	0.0%
Other Classified Salaries		2900	694,548.00	1,370,744.00	599,251.20	1,370,744.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,731,745.00	21,279,122.33	10,991,174.17	21,279,122.33	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,340,666.00	3,468,369.00	1,682,159.96	3,468,369.00	0.00	0.0%
PERS		3201-3202	2,356,389.00	2,373,913.02	1,173,215.65	2,373,913.02	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,974,177.00	2,117,519.67	1,066,978.62	2,117,519.67	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,923,806.00	8,205,486.00	4,119,828.12	8,205,486.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,867.00	28,546.00	14,055.96	28,546.00	0.00	0.0%
Workers' Compensation		3601-3602	1,510,252.00	1,648,303.50	831,866.59	1,648,303.50	0.00	0.0%
OPEB, Allocated		3701-3702	5,703,104.00	5,211,792.00	2,683,918.34	5,211,792.00	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	375,932.00	392,179.00	204,841.24	392,179.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,210,193.00	23,446,108.19	11,776,864.48	23,446,108.19	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,337,573.00	2,777,613.00	785,048.77	2,777,613.00	0.00	0.0%
Books and Other Reference Materials		4200	50,000.00	125,918.00	15,227.80	125,918.00	0.00	0.0%
Materials and Supplies		4300	5,706,884.00	10,624,472.78	1,158,086.26	10,624,472.78	0.00	0.0%
Noncapitalized Equipment		4400	234,356.00	401,062.00	110,351.43	401,062.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,328,813.00	13,929,065.78	2,068,714.26	13,929,065.78	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,745,145.00	4,715,978.00	621,457.03	4,715,978.00	0.00	0.0%
Travel and Conferences		5200	177,795.00	848,343.00	267,800.39	848,343.00	0.00	0.0%
Dues and Memberships		5300	25,800.00	49,825.00	45,185.40	49,825.00	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	5,094,147.00	1,734,848.00	754,555.45	1,734,848.00	0.00	0.0%
Transfers of Direct Costs		5710	6,000,000.00	4,400,000.00	1,466,667.00	4,400,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	59,382.00	3,420.00	59,382.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,382,318.00	24,756,250.00	7,059,211.97	24,756,250.00	0.00	0.0%
Communications		5900	320.00	16,606.00	2,840.47	16,606.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,426,525.00	36,581,232.00	10,221,137.71	36,581,232.00	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	405,000.00	2,337.00	0.00	2,337.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	827,019.00	785,907.44	827,019.00	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	23,100.00	102,320.00	45,417.29	102,320.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			428,100.00	931,676.00	831,324.73	931,676.00	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	20,000.00	0.00	20,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	982,643.00	1,437,626.00	281,248.03	1,437,626.00	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			982,643.00	1,437,626.00	281,248.03	1,437,626.00	0.00	0.0%
TOTAL, EXPENDITURES			118,368,126.00	132,572,485.30	53,817,436.24	132,572,485.30	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	55,151,628.00	52,096,705.00	4,942,352.31	52,096,705.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			55,151,628.00	52,096,705.00	4,942,352.31	52,096,705.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			55,151,628.00	52,096,705.00	4,942,352.31	52,096,705.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	240,540,336.00	244,262,696.00	174,676,418.74	244,262,696.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,234,782.00	23,761,390.00	5,395,571.23	23,761,390.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,573,054.00	48,699,223.00	30,884,977.40	48,699,223.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,376,529.00	22,134,905.32	19,101,044.89	22,134,905.32	0.00	0.0%
5) TOTAL, REVENUES			310,724,701.00	338,858,214.32	230,058,012.26	338,858,214.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,348,506.00	120,831,390.00	62,412,652.99	120,831,390.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,313,954.00	50,904,217.33	27,462,429.91	50,904,217.33	0.00	0.0%
3) Employee Benefits		3000-3999	75,077,501.00	74,336,200.19	39,297,769.86	74,336,200.19	0.00	0.0%
4) Books and Supplies		4000-4999	15,662,212.00	25,856,979.78	4,483,957.05	25,856,979.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,912,363.00	57,613,146.00	20,984,807.25	57,613,146.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,132,663.00	1,596,991.00	1,061,278.26	1,596,991.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	998,157.00	1,018,157.00	798,510.01	1,018,157.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(822,866.00)	(841,996.00)	(77,501.45)	(841,996.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			307,622,490.00	331,315,085.30	156,423,903.88	331,315,085.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,102,211.00	7,543,129.02	73,634,108.38	7,543,129.02		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	225,000.00	0.00	225,000.00	0.00	0.0%
b) Transfers Out		7600-7629	589,937.00	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	(0.14)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(589,937.00)	225,000.00	(0.14)	225,000.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,512,274.00	7,768,129.02	73,634,108.24	7,768,129.02		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,885,419.95	42,885,419.68		42,885,419.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	(585,986.64)		(585,986.64)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,885,419.95	42,299,433.04		42,299,433.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,885,419.95	42,299,433.04		42,299,433.04		
2) Ending Balance, June 30 (E + F1e)			45,397,693.95	50,067,562.06		50,067,562.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,644,610.58	13,056,371.28		13,056,371.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,844,883.00	0.00		0.00		
Supp/Conc Unallocated	0000	9760	4,344,883.00					
ERATE Technology	0000	9760	500,000.00					
d) Assigned								
Other Assignments		9780	585,986.64	0.00		0.00		
Pending Lottery Audit Adjustment	1100	9780	585,986.64					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,246,373.00	10,633,002.00		10,633,002.00		
Unassigned/Unappropriated Amount		9790	11,775,840.73	26,078,188.78		26,078,188.78		

Description	Resource Codes	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	146,523,579.00	140,657,514.00	82,387,812.35	140,657,514.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	32,921,631.00	36,581,092.00	18,633,189.00	36,581,092.00	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	628,646.00	619,391.00	311,794.99	619,391.00	0.00	0.0%
Timber Yield Tax		8022	1.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,762.00	7,074.00	0.00	7,074.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	55,175,222.00	60,957,247.00	61,807,240.34	60,957,247.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,617,347.00	2,437,660.00	2,221,084.85	2,437,660.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,799,851.00	2,588,024.00	2,151,726.63	2,588,024.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,414,825.00	0.00	9,742,011.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,742,182.00	9,742,011.00	266,323.04	9,742,011.00	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			248,827,046.00	253,590,013.00	177,521,182.20	253,590,013.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,286,710.00)	(9,327,317.00)	(2,844,763.46)	(9,327,317.00)	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			240,540,336.00	244,262,696.00	174,676,418.74	244,262,696.00	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	5,794,358.00	5,794,358.00	0.00	5,794,358.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,268,269.00	1,533,567.00	110,922.04	1,533,567.00	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	6,164,339.00	8,954,861.00	2,437,748.91	8,954,861.00	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	1,538,163.00	2,177,531.00	975,651.39	2,177,531.00	0.00	0.0%

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

07 61796 0000000
Form 011

Description	Resource Codes	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	73,744.00	96,694.00	22,949.77	96,694.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	980,699.00	1,927,562.00	555,240.95	1,927,562.00	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%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	893,746.00	1,701,179.00	771,685.85	1,701,179.00	0.00	0.0%
Other No Child Left Behind	3500-3699	8290	250,000.00	249,919.00	561.22	249,919.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	229.00	229.45	229.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	1,271,464.00	1,325,490.00	520,581.65	1,325,490.00	0.00	0.0%
All Other Federal Revenue			18,234,782.00	23,761,390.00	5,395,571.23	23,761,390.00	0.00	0.0%
TOTAL, FEDERAL REVENUE								
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	17,317,066.00	17,762,025.00	9,684,618.35	17,762,025.00	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	2,876,473.00	15,684,292.00	13,564,437.00	15,684,292.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,972,752.00	5,035,593.00	1,311,699.94	5,035,593.00	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	3,573,129.00	3,573,129.00	2,322,534.66	3,573,129.00	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	93,500.00	0.00	93,500.00	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	2,833,634.00	6,550,684.00	4,001,687.45	6,550,684.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,573,054.00	48,699,223.00	30,884,977.40	48,699,223.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	9,800,000.00	9,762,165.00	9,704,831.98	9,762,165.00	0.00	0.0%
Other		8622	5,530,000.00	5,599,080.00	5,541,059.03	5,599,080.00	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	350,000.00	350,000.00	371,160.00	350,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	137,394.90	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,275,998.00	21,812.55	1,275,998.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,596,529.00	5,047,662.32	3,324,786.43	5,047,662.32	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,376,529.00	22,134,905.32	19,101,044.89	22,134,905.32	0.00	0.0%
TOTAL, REVENUES			310,724,701.00	338,858,214.32	230,058,012.26	338,858,214.32	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	90,211,717.00	94,972,129.00	48,844,972.51	94,972,129.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,254,951.00	7,634,647.00	3,892,641.78	7,634,647.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,580,671.00	12,401,102.00	6,704,212.25	12,401,102.00	0.00	0.0%
Other Certificated Salaries		1900	6,301,167.00	5,823,512.00	2,970,826.45	5,823,512.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,348,506.00	120,831,390.00	62,412,652.99	120,831,390.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,832,179.00	14,056,718.33	7,161,517.83	14,056,718.33	0.00	0.0%
Classified Support Salaries		2200	15,471,444.00	16,125,458.00	8,959,280.03	16,125,458.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,715,648.00	3,754,204.00	2,199,262.16	3,754,204.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,222,983.00	13,150,928.00	7,223,641.37	13,150,928.00	0.00	0.0%
Other Classified Salaries		2900	3,071,700.00	3,816,909.00	1,918,728.52	3,816,909.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,313,954.00	50,904,217.33	27,462,429.91	50,904,217.33	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,180,421.00	12,832,400.00	6,388,244.88	12,832,400.00	0.00	0.0%
PERS		3201-3202	5,739,616.00	5,857,219.02	2,933,209.32	5,857,219.02	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,274,753.00	5,542,243.67	2,897,700.38	5,542,243.67	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,230,871.00	25,992,619.00	14,186,559.97	25,992,619.00	0.00	0.0%
Unemployment Insurance		3501-3502	80,847.00	122,812.00	44,472.10	122,812.00	0.00	0.0%
Workers' Compensation		3601-3602	4,749,804.00	5,135,744.50	2,609,539.64	5,135,744.50	0.00	0.0%
OPEB, Allocated		3701-3702	19,703,932.00	17,758,595.00	9,623,053.63	17,758,595.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,117,257.00	1,094,567.00	614,989.94	1,094,567.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,077,501.00	74,336,200.19	39,297,769.86	74,336,200.19	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,337,573.00	5,721,579.00	917,868.94	5,721,579.00	0.00	0.0%
Books and Other Reference Materials		4200	200,000.00	275,918.00	159,561.81	275,918.00	0.00	0.0%
Materials and Supplies		4300	10,523,508.00	18,647,789.78	2,833,596.83	18,647,789.78	0.00	0.0%
Noncapitalized Equipment		4400	601,131.00	1,211,693.00	572,929.47	1,211,693.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,662,212.00	25,856,979.78	4,483,957.05	25,856,979.78	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,970,237.00	7,119,694.00	997,934.81	7,119,694.00	0.00	0.0%
Travel and Conferences		5200	474,152.00	1,252,688.00	378,991.90	1,252,688.00	0.00	0.0%
Dues and Memberships		5300	101,310.00	131,853.00	108,060.57	131,853.00	0.00	0.0%
Insurance		5400-5450	1,795,601.00	1,752,810.00	1,611,554.98	1,752,810.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,263,000.00	5,205,436.00	3,323,342.14	5,205,436.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,239,447.00	2,728,636.00	1,128,819.21	2,728,636.00	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	7,800.00	119,548.00	30,200.50	119,548.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,241,446.00	37,974,154.00	13,205,103.07	37,974,154.00	0.00	0.0%
Communications		5900	819,370.00	1,328,327.00	200,800.07	1,328,327.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,912,363.00	57,613,146.00	20,984,807.25	57,613,146.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	405,000.00	2,337.00	0.00	2,337.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	827,019.00	785,907.44	827,019.00	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	727,663.00	765,635.00	275,370.82	765,635.00	0.00	0.0%
Equipment Replacement		6500	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,132,663.00	1,596,991.00	1,061,278.26	1,596,991.00	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	65,000.00	65,000.00	39,432.00	65,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	348,157.00	348,157.00	174,078.01	348,157.00	0.00	0.0%
Other Debt Service - Principal		7439	585,000.00	585,000.00	585,000.00	585,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			998,157.00	1,018,157.00	798,510.01	1,018,157.00	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	(822,866.00)	(841,996.00)	(77,501.45)	(841,996.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(822,866.00)	(841,996.00)	(77,501.45)	(841,996.00)	0.00	0.0%
TOTAL, EXPENDITURES			307,622,490.00	331,315,085.30	156,423,903.88	331,315,085.30	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	225,000.00	0.00	225,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	225,000.00	0.00	225,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	589,937.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			589,937.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	(0.14)	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	(0.14)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(589,937.00)	225,000.00	(0.14)	225,000.00	0.00	0.0%

Resource	Description	2015-16 Projected Year Totals
5640	Medi-Cal Billing Option	1,889,628.04
6230	California Clean Energy Jobs Act	0.06
6300	Lottery: Instructional Materials	2,859,363.19
6512	Special Ed: Mental Health Services	3,400,833.51
9010	Other Restricted Local	4,906,546.48
Total, Restricted Balance		13,056,371.28

Description	Resource Codes	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	346,927.00	436,040.00	0.00	436,040.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,820,063.00	2,195,729.00	1,280,844.00	2,195,729.00	0.00	0.0%
4) Other Local Revenue		8600-8799	315,228.00	316,429.00	144,610.32	316,429.00	0.00	0.0%
5) TOTAL, REVENUES			2,482,218.00	2,948,198.00	1,425,454.32	2,948,198.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,211,792.00	1,511,991.00	696,434.51	1,511,991.00	0.00	0.0%
2) Classified Salaries		2000-2999	780,245.00	793,601.00	411,270.58	793,601.00	0.00	0.0%
3) Employee Benefits		3000-3999	734,807.00	751,663.00	338,555.36	751,663.00	0.00	0.0%
4) Books and Supplies		4000-4999	120,956.00	235,649.00	40,772.60	235,649.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	340,893.00	300,907.00	114,402.81	300,907.00	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			3,188,693.00	3,593,811.00	1,601,435.86	3,593,811.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(706,475.00)	(645,613.00)	(175,981.54)	(645,613.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	589,937.00	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			589,937.00	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)			(116,538.00)	(645,613.00)	(175,981.54)	(645,613.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,012,624.96	1,012,624.96		1,012,624.96	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)			1,012,624.96	1,012,624.96		1,012,624.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,624.96	1,012,624.96		1,012,624.96		
2) Ending Balance, June 30 (E + F1e)			896,086.96	367,011.96		367,011.96		
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	9,354.80	344,626.80		344,626.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	22,385.16		22,385.16		
d) Assigned								
Other Assignments		9780	886,732.16	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	10,832.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	336,095.00	436,040.00	0.00	436,040.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			346,927.00	436,040.00	0.00	436,040.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	1,820,063.00	2,195,729.00	1,280,844.00	2,195,729.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,820,063.00	2,195,729.00	1,280,844.00	2,195,729.00	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	0.00	2,090.02	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	175,000.00	175,000.00	89,517.25	175,000.00	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	140,228.00	141,429.00	53,003.05	141,429.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			315,228.00	316,429.00	144,610.32	316,429.00	0.00	0.0%
TOTAL, REVENUES			2,482,218.00	2,948,198.00	1,425,454.32	2,948,198.00		

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	942,564.00	1,242,335.00	546,628.82	1,242,335.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	65,669.00	56,965.00	31,308.30	56,965.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	203,559.00	210,345.00	115,451.64	210,345.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	2,346.00	3,045.75	2,346.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,211,792.00	1,511,991.00	696,434.51	1,511,991.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	122,452.00	141,519.00	46,445.26	141,519.00	0.00	0.0%
Classified Support Salaries		2200	93,759.00	118,819.00	67,001.29	118,819.00	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	444,436.00	398,069.00	233,016.49	398,069.00	0.00	0.0%
Other Classified Salaries		2900	119,598.00	135,194.00	64,807.54	135,194.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			780,245.00	793,601.00	411,270.58	793,601.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	127,574.00	154,770.00	55,772.87	154,770.00	0.00	0.0%
PERS		3201-3202	86,164.00	92,875.00	34,933.27	92,875.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	75,253.00	84,854.50	40,127.28	84,854.50	0.00	0.0%
Health and Welfare Benefits		3401-3402	224,299.00	205,412.00	105,985.06	205,412.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,041.00	1,321.50	554.54	1,321.50	0.00	0.0%
Workers' Compensation		3601-3602	55,488.00	67,900.00	32,116.74	67,900.00	0.00	0.0%
OPEB, Allocated		3701-3702	159,588.00	134,592.00	63,241.63	134,592.00	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	5,400.00	9,938.00	5,823.97	9,938.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			734,807.00	751,663.00	338,555.36	751,663.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,036.00	1,035.30	1,036.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	25,684.00	2,400.06	25,684.00	0.00	0.0%
Materials and Supplies		4300	115,956.00	180,049.00	36,458.53	180,049.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	28,880.00	878.71	28,880.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,956.00	235,649.00	40,772.60	235,649.00	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	9,194.00	39,022.00	10,756.70	39,022.00	0.00	0.0%
Dues and Memberships		5300	0.00	860.00	525.00	860.00	0.00	0.0%
Insurance		5400-5450	82,793.00	18,139.00	18,138.90	18,139.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,301.00	31,284.00	21,091.63	31,284.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,250.00	11,250.00	0.00	11,250.00	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	(2,000.00)	0.00	(2,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	164,270.00	173,172.00	53,096.83	173,172.00	0.00	0.0%
Communications		5900	28,085.00	29,180.00	10,793.75	29,180.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,893.00	300,907.00	114,402.81	300,907.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,188,693.00	3,593,811.00	1,601,435.86	3,593,811.00		

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	589,937.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			589,937.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			589,937.00	0.00	0.00	0.00		

Resource	Description	2015/16
		Projected Year Totals
3905	Adult Education: Adult Basic Education & ESL	0.09
3913	Adult Education: Adult Secondary Education	0.01
6391	Adult Education Block Grant Program	343,627.00
9010	Other Restricted Local	999.70
Total, Restricted Balance		344,626.80

Description	Resource Codes	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	409,000.00	400,000.00	400,000.00	400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,497,186.00	3,058,750.00	852,972.89	3,058,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	22,175.00	22,029.06	22,175.00	0.00	0.0%
5) TOTAL, REVENUES			2,906,186.00	3,480,925.00	1,275,001.95	3,480,925.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,040,619.00	1,076,279.00	576,707.41	1,076,279.00	0.00	0.0%
2) Classified Salaries		2000-2999	909,090.00	947,733.00	528,190.75	947,733.00	0.00	0.0%
3) Employee Benefits		3000-3999	779,920.00	833,200.00	435,980.95	833,200.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,719.00	438,168.00	32,367.08	438,168.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	86,419.00	40,114.85	86,419.00	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	147,838.00	180,944.00	77,501.45	180,944.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,906,186.00	3,562,743.00	1,690,862.49	3,562,743.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(81,818.00)	(415,860.54)	(81,818.00)		
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	0.14	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.14	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	(81,818.00)	(415,860.40)	(81,818.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	191,349.41	191,349.41		191,349.41	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)			191,349.41	191,349.41		191,349.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,349.41	191,349.41		191,349.41		
2) Ending Balance, June 30 (E + F1e)			191,349.41	109,531.41		109,531.41		
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	132,619.76	109,532.51		109,532.51		
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	58,729.65	(0.35)		(0.35)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.75)		(0.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	409,000.00	400,000.00	400,000.00	400,000.00	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			409,000.00	400,000.00	400,000.00	400,000.00	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	2,497,186.00	2,901,900.00	698,789.89	2,901,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	156,850.00	154,183.00	156,850.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,497,186.00	3,058,750.00	852,972.89	3,058,750.00	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	0.00	(146.56)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	20,851.00	20,851.46	20,851.00	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	0.00	1,324.00	1,324.16	1,324.00	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	22,175.00	22,029.06	22,175.00	0.00	0.0%
TOTAL, REVENUES			2,906,186.00	3,480,925.00	1,275,001.95	3,480,925.00		

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	931,555.00	965,241.00	513,845.12	965,241.00	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	57,364.00	59,338.00	34,662.29	59,338.00	0.00	0.0%
Other Certificated Salaries		1900	51,700.00	51,700.00	28,200.00	51,700.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,040,619.00	1,076,279.00	576,707.41	1,076,279.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	686,907.00	706,724.00	387,609.00	706,724.00	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	182,853.00	199,351.00	114,317.74	199,351.00	0.00	0.0%
Other Classified Salaries		2900	39,330.00	41,658.00	26,264.01	41,658.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			909,090.00	947,733.00	528,190.75	947,733.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	106,289.00	144,762.00	60,782.18	144,762.00	0.00	0.0%
PERS		3201-3202	107,985.00	111,794.00	57,023.70	111,794.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	82,257.00	89,388.00	47,672.20	89,388.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	216,765.00	224,820.00	130,572.23	224,820.00	0.00	0.0%
Unemployment Insurance		3501-3502	940.00	1,133.00	547.73	1,133.00	0.00	0.0%
Workers' Compensation		3601-3602	55,222.00	66,863.00	32,099.75	66,863.00	0.00	0.0%
OPEB, Allocated		3701-3702	196,962.00	180,940.00	99,558.16	180,940.00	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	13,500.00	13,500.00	7,725.00	13,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			779,920.00	833,200.00	435,980.95	833,200.00	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	12,719.00	415,168.00	32,367.08	415,168.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	23,000.00	0.00	23,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,719.00	438,168.00	32,367.08	438,168.00	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	0.00	29,200.00	12,459.01	29,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,000.00	900.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	15,679.00	15,678.37	15,679.00	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	16,000.00	17,340.00	2,179.32	17,340.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	23,000.00	8,739.93	23,000.00	0.00	0.0%
Communications		5900	0.00	200.00	158.22	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,000.00	86,419.00	40,114.85	86,419.00	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	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	147,838.00	180,944.00	77,501.45	180,944.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			147,838.00	180,944.00	77,501.45	180,944.00	0.00	0.0%
TOTAL, EXPENDITURES			2,906,186.00	3,562,743.00	1,690,862.49	3,562,743.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.14	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	0.14	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.14	0.00		

Resource	Description	2015/16
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	109,532.51
Total, Restricted Balance		109,532.51

Description	Resource Codes	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	12,173,382.00	12,173,382.00	5,713,531.68	12,173,382.00	0.00	0.0%
3) Other State Revenue		8300-8599	875,000.00	875,000.00	411,866.52	875,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	943,000.00	943,000.00	437,020.89	943,000.00	0.00	0.0%
5) TOTAL, REVENUES			13,991,382.00	13,991,382.00	6,562,419.09	13,991,382.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,170,174.00	5,170,174.00	2,842,349.04	5,170,174.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,370,631.00	2,310,932.00	1,167,884.31	2,310,932.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,188,000.00	5,131,040.00	2,722,305.53	5,131,040.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	552,350.00	578,978.00	336,060.87	578,978.00	0.00	0.0%
6) Capital Outlay		6000-6999	106,399.00	91,399.00	15,621.27	91,399.00	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	675,028.00	661,052.00	0.00	661,052.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,062,582.00	13,943,575.00	7,084,221.02	13,943,575.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,200.00)	47,807.00	(521,801.93)	47,807.00		
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)			(71,200.00)	47,807.00	(521,801.93)	47,807.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,123,423.60	3,123,423.60		3,123,423.60	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)			3,123,423.60	3,123,423.60		3,123,423.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,123,423.60	3,123,423.60		3,123,423.60		
2) Ending Balance, June 30 (E + F1e)			3,052,223.60	3,171,230.60		3,171,230.60		
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	3,025,321.25	3,144,328.68		3,144,328.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	26,902.35	26,902.35		26,902.35		
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	(0.43)		(0.43)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	12,173,382.00	12,173,382.00	5,713,531.68	12,173,382.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,173,382.00	12,173,382.00	5,713,531.68	12,173,382.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	875,000.00	875,000.00	411,866.52	875,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			875,000.00	875,000.00	411,866.52	875,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	925,000.00	925,000.00	420,276.18	925,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,388.79)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	18,000.00	18,000.00	18,133.50	18,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			943,000.00	943,000.00	437,020.89	943,000.00	0.00	0.0%
TOTAL, REVENUES			13,991,382.00	13,991,382.00	6,562,419.09	13,991,382.00		

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	4,719,319.00	4,719,319.00	2,541,445.22	4,719,319.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	204,005.00	204,005.00	123,112.06	204,005.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	246,850.00	246,850.00	177,791.76	246,850.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,170,174.00	5,170,174.00	2,842,349.04	5,170,174.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	12.26	0.00	0.00	0.0%
PERS		3201-3202	478,229.00	478,229.00	250,928.23	478,229.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	392,765.00	392,765.00	215,329.07	392,765.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	717,686.00	717,686.00	336,110.89	717,686.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,637.00	2,637.00	1,436.21	2,637.00	0.00	0.0%
Workers' Compensation		3601-3602	151,021.00	151,021.00	82,888.79	151,021.00	0.00	0.0%
OPEB, Allocated		3701-3702	552,693.00	492,994.00	244,978.86	492,994.00	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	75,600.00	75,600.00	36,200.00	75,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,370,631.00	2,310,932.00	1,167,884.31	2,310,932.00	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	500,000.00	442,199.00	94,403.83	442,199.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	100,000.00	30,858.01	100,000.00	0.00	0.0%
Food		4700	4,638,000.00	4,588,841.00	2,597,043.69	4,588,841.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,188,000.00	5,131,040.00	2,722,305.53	5,131,040.00	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	30,000.00	30,000.00	17,171.54	30,000.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	150,000.00	81,889.00	81,888.75	81,889.00	0.00	0.0%
Operations and Housekeeping Services		5500	150,000.00	215,827.00	85,258.57	215,827.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	285,000.00	126,262.62	285,000.00	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	(28,800.00)	(139,888.00)	(32,653.82)	(139,888.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	105,000.00	58,098.17	105,000.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	35.04	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			552,350.00	578,978.00	336,060.87	578,978.00	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	106,399.00	91,399.00	15,621.27	91,399.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			106,399.00	91,399.00	15,621.27	91,399.00	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	675,028.00	661,052.00	0.00	661,052.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			675,028.00	661,052.00	0.00	661,052.00	0.00	0.0%
TOTAL, EXPENDITURES			14,062,582.00	13,943,575.00	7,084,221.02	13,943,575.00		

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		

Resource	Description	2015/16
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,461,166.80
5330	Child Nutrition: Summer Food Service Program Operations	1,683,161.88
Total, Restricted Balance		3,144,328.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	5,352.00	5,352.24	5,352.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	5,352.00	5,352.24	5,352.00		
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	2,628.00	2,628.00	2,628.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000,000.00	1,917,242.00	856,571.93	1,917,242.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	440,947.00	320,897.03	440,947.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000,000.00	2,360,817.00	1,180,096.96	2,360,817.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,000,000.00)	(2,355,465.00)	(1,174,744.72)	(2,355,465.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,000,000.00)	(2,355,465.00)	(1,174,744.72)	(2,355,465.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,360,817.40	2,360,817.40		2,360,817.40	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)			2,360,817.40	2,360,817.40		2,360,817.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,360,817.40	2,360,817.40		2,360,817.40		
2) Ending Balance, June 30 (E + F1e)			360,817.40	5,352.40		5,352.40		
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) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	360,817.40	5,352.40		5,352.40		
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%
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	5,352.00	5,352.24	5,352.00	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	5,352.00	5,352.24	5,352.00	0.00	0.0%
TOTAL, REVENUES			0.00	5,352.00	5,352.24	5,352.00		

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	2,628.00	2,628.00	2,628.00	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	2,628.00	2,628.00	2,628.00	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	2,000,000.00	662,001.00	0.00	662,001.00	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	1,255,241.00	856,571.93	1,255,241.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000,000.00	1,917,242.00	856,571.93	1,917,242.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	440,947.00	320,897.03	440,947.00	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	440,947.00	320,897.03	440,947.00	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			2,000,000.00	2,360,817.00	1,180,096.96	2,360,817.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	34,289.26	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	34,289.26	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	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)								
			0.00	0.00	34,289.26	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	225,000.00	0.00	225,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(225,000.00)	0.00	(225,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(225,000.00)	34,289.26	(225,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,745,904.12	11,745,904.12		11,745,904.12	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)			11,745,904.12	11,745,904.12		11,745,904.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,745,904.12	11,745,904.12		11,745,904.12		
2) Ending Balance, June 30 (E + F1e)			11,745,904.12	11,520,904.12		11,520,904.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,499,531.12	2,275,000.00		2,275,000.00		
2 Year IT Equipment Replacement	0000	9760	2,499,531.12					
2 Year Contribution for IT Equipment Replacem	0000	9760		2,275,000.00				
2 Year IT Equipment Replacement	0000	9760				2,275,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,246,373.00	9,245,904.12		9,245,904.12		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	34,289.26	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	34,289.26	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	34,289.26	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	225,000.00	0.00	225,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	225,000.00	0.00	225,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(225,000.00)	0.00	(225,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	150,000.00	394,595.00	394,595.18	394,595.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	394,595.00	394,595.18	394,595.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,561,048.00	1,635,750.00	853,249.35	1,635,750.00	0.00	0.0%
3) Employee Benefits		3000-3999	720,033.00	653,591.00	352,931.71	653,591.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,349,250.00	6,171,101.00	2,507,368.55	6,171,101.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,671,375.00	7,607,844.00	3,725,619.19	7,607,844.00	0.00	0.0%
6) Capital Outlay		6000-6999	80,116,804.00	72,693,150.00	41,672,443.13	72,693,150.00	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			88,418,510.00	88,761,436.00	49,111,611.93	88,761,436.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,268,510.00)	(88,366,841.00)	(48,717,016.75)	(88,366,841.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,529,140.00	1,472,925.00	1,529,140.00	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	125,000,000.00	0.00	125,000,000.00	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	126,529,140.00	1,472,925.00	126,529,140.00		

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)			(88,268,510.00)	38,162,299.00	(47,244,091.75)	38,162,299.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,274,498.62	84,274,498.62		84,274,498.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,403,613.89)		(2,403,613.89)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,274,498.62	81,870,884.73		81,870,884.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,274,498.62	81,870,884.73		81,870,884.73		
2) Ending Balance, June 30 (E + F1e)			(3,994,011.38)	120,033,183.73		120,033,183.73		
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	120,033,183.73		120,033,183.73		
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	150,000.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,144,011.38)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	186,293.00	186,293.02	186,293.00	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	208,302.00	208,302.16	208,302.00	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			150,000.00	394,595.00	394,595.18	394,595.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	394,595.00	394,595.18	394,595.00		

2015-16 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

07 61796 0000000
Form 211

Description	Resource Codes	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	16,321.00	6,045.28	16,321.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	999,012.00	1,036,331.00	548,375.63	1,036,331.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	562,036.00	571,943.00	287,673.35	571,943.00	0.00	0.0%
Other Classified Salaries		2900	0.00	11,155.00	11,155.09	11,155.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,561,048.00	1,635,750.00	853,249.35	1,635,750.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	1,187.00	1,186.41	1,187.00	0.00	0.0%
PERS		3201-3202	186,183.00	171,069.00	92,984.52	171,069.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	110,443.00	109,986.00	55,385.12	109,986.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	234,732.00	199,170.00	113,457.07	199,170.00	0.00	0.0%
Unemployment Insurance		3501-3502	784.00	820.00	429.95	820.00	0.00	0.0%
Workers' Compensation		3601-3602	45,242.00	47,183.00	24,810.24	47,183.00	0.00	0.0%
OPEB, Allocated		3701-3702	135,449.00	112,656.00	57,958.40	112,656.00	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	7,200.00	11,520.00	6,720.00	11,520.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			720,033.00	653,591.00	352,931.71	653,591.00	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	1,349,250.00	4,068,089.00	998,119.72	4,068,089.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,103,012.00	1,509,248.83	2,103,012.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,349,250.00	6,171,101.00	2,507,368.55	6,171,101.00	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	15,000.00	13,050.00	3,382.87	13,050.00	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	1,728,000.00	2,230,173.00	1,965,599.42	2,230,173.00	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	5,000.00	5,000.00	274.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,923,375.00	5,358,055.00	1,755,745.05	5,358,055.00	0.00	0.0%
Communications		5900	0.00	1,566.00	617.85	1,566.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,671,375.00	7,607,844.00	3,725,619.19	7,607,844.00	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	244,625.00	559,665.00	183,263.54	559,665.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	79,872,179.00	64,997,302.00	39,718,493.31	64,997,302.00	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	7,136,183.00	1,770,686.28	7,136,183.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,116,804.00	72,693,150.00	41,672,443.13	72,693,150.00	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			88,418,510.00	88,761,436.00	49,111,611.93	88,761,436.00		

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	1,529,140.00	1,472,925.00	1,529,140.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,529,140.00	1,472,925.00	1,529,140.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	125,000,000.00	0.00	125,000,000.00	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	125,000,000.00	0.00	125,000,000.00	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	126,529,140.00	1,472,925.00	126,529,140.00		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	120,033,183.73
Total, Restricted Balance		120,033,183.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	464,189.00	411,266.67	464,189.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	464,189.00	411,266.67	464,189.00		
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	800,000.00	780,693.00	300,838.60	780,693.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	48,965.00	1,528.92	48,965.00	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			800,000.00	829,658.00	302,367.52	829,658.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(800,000.00)	(365,469.00)	108,899.15	(365,469.00)		
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)			(800,000.00)	(365,469.00)	108,899.15	(365,469.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,172,262.10	5,172,262.10		5,172,262.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,172,262.10	5,172,262.10		5,172,262.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,172,262.10	5,172,262.10		5,172,262.10		
2) Ending Balance, June 30 (E + F1e)			4,372,262.10	4,806,793.10		4,806,793.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	4,372,262.10	4,806,793.10		4,806,793.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	14,189.00	14,188.71	14,189.00	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	0.00	450,000.00	397,077.96	450,000.00	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			0.00	464,189.00	411,266.67	464,189.00	0.00	0.0%
TOTAL, REVENUES			0.00	464,189.00	411,266.67	464,189.00		

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	680,000.00	582,813.00	247,152.60	582,813.00	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	120,000.00	197,880.00	53,686.00	197,880.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			800,000.00	780,693.00	300,838.60	780,693.00	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	48,965.00	1,528.92	48,965.00	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	48,965.00	1,528.92	48,965.00	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			800,000.00	829,658.00	302,367.52	829,658.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,472,925.00	1,472,925.00	1,472,925.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	451.00	450.99	451.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,473,376.00	1,473,375.99	1,473,376.00		
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	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,473,376.00	1,473,375.99	1,473,376.00		
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	1,529,140.00	1,472,925.00	1,529,140.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,529,140.00)	(1,472,925.00)	(1,529,140.00)		

2015-16 Second Interim
County School 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(55,764.00)	450.99	(55,764.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,214.44	56,214.44		56,214.44	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)			56,214.44	56,214.44		56,214.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,214.44	56,214.44		56,214.44		
2) Ending Balance, June 30 (E + F1e)			56,214.44	450.44		450.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	56,214.44	450.44		450.44		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	1,472,925.00	1,472,925.00	1,472,925.00	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	1,472,925.00	1,472,925.00	1,472,925.00	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	451.00	450.99	451.00	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	451.00	450.99	451.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,473,376.00	1,473,375.99	1,473,376.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,529,140.00	1,472,925.00	1,529,140.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,529,140.00	1,472,925.00	1,529,140.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,529,140.00)	(1,472,925.00)	(1,529,140.00)		

Resource	Description	2015/16
		Projected Year Totals
7710	State School Facilities Projects	445.86
7810	Other Restricted State	4.58
Total, Restricted Balance		450.44

Description	Resource Codes	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	2,081,692.00	2,081,692.00	2,081,692.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,054,000.00	1,141,868.00	686,263.24	1,141,868.00	0.00	0.0%
5) TOTAL, REVENUES			1,054,000.00	3,223,560.00	2,767,955.24	3,223,560.00		
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	31,758.00	22,494.51	31,758.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,055,000.00	3,192,779.00	292,364.00	3,192,779.00	0.00	0.0%
6) Capital Outlay		6000-6999	725,000.00	1,537,147.00	1,158,582.57	1,537,147.00	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			1,780,000.00	4,761,684.00	1,473,441.08	4,761,684.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(726,000.00)	(1,538,124.00)	1,294,514.16	(1,538,124.00)		
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)			(726,000.00)	(1,538,124.00)	1,294,514.16	(1,538,124.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,242,648.12	3,242,648.12		3,242,648.12	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)			3,242,648.12	3,242,648.12		3,242,648.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,242,648.12	3,242,648.12		3,242,648.12		
2) Ending Balance, June 30 (E + F1e)			2,516,648.12	1,704,524.12		1,704,524.12		
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	677,666.68	531,486.68		531,486.68		
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	1,838,981.44	1,173,037.44		1,173,037.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	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	2,081,692.00	2,081,692.00	2,081,692.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	2,081,692.00	2,081,692.00	2,081,692.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	548,268.96	1,000,000.00	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	4,000.00	11,868.00	11,867.97	11,868.00	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	50,000.00	130,000.00	126,126.31	130,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,054,000.00	1,141,868.00	686,263.24	1,141,868.00	0.00	0.0%
TOTAL, REVENUES			1,054,000.00	3,223,560.00	2,767,955.24	3,223,560.00		

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	17,103.00	7,908.27	17,103.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	14,655.00	14,586.24	14,655.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	31,758.00	22,494.51	31,758.00	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	1,055,000.00	452,762.00	109,903.09	452,762.00	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	2,739,981.00	182,425.01	2,739,981.00	0.00	0.0%
Communications		5900	0.00	36.00	35.90	36.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,055,000.00	3,192,779.00	292,364.00	3,192,779.00	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	2,051.00	0.00	2,051.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	725,000.00	1,464,321.00	1,116,249.06	1,464,321.00	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	70,775.00	42,333.51	70,775.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			725,000.00	1,537,147.00	1,158,582.57	1,537,147.00	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			1,780,000.00	4,761,684.00	1,473,441.08	4,761,684.00		

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

Resource	Description	2015/16 Projected Year Totals
5810	Other Restricted Federal	89,536.31
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	441,950.37
Total, Restricted Balance		<u>531,486.68</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	3,669,433.00	3,669,431.99	3,669,433.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	359,831.00	359,829.57	359,831.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	76,064,573.00	75,891,747.32	76,064,573.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	80,093,837.00	79,921,008.88	80,093,837.00		
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	73,964,904.00	73,964,902.15	73,964,904.00	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	73,964,904.00	73,964,902.15	73,964,904.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	6,128,933.00	5,956,106.73	6,128,933.00		
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	6,128,933.00	5,956,106.73	6,128,933.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,799,771.15	73,799,771.15		73,799,771.15	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)			73,799,771.15	73,799,771.15		73,799,771.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,799,771.15	73,799,771.15		73,799,771.15		
2) Ending Balance, June 30 (E + F1e)			73,799,771.15	79,928,704.15		79,928,704.15		
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	79,928,704.15		79,928,704.15		
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	73,799,771.15	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	3,669,433.00	3,669,431.99	3,669,433.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,669,433.00	3,669,431.99	3,669,433.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	359,831.00	359,829.57	359,831.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	359,831.00	359,829.57	359,831.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	72,058,564.00	72,058,563.13	72,058,564.00	0.00	0.0%
Unsecured Roll		8612	0.00	3,290,938.00	3,290,936.25	3,290,938.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	(94,513.00)	(94,512.48)	(94,513.00)	0.00	0.0%
Supplemental Taxes		8614	0.00	678,082.00	505,258.04	678,082.00	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%
Interest		8660	0.00	131,502.00	131,502.38	131,502.00	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	76,064,573.00	75,891,747.32	76,064,573.00	0.00	0.0%
TOTAL, REVENUES			0.00	80,093,837.00	79,921,008.88	80,093,837.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	29,429,482.00	29,429,481.50	29,429,482.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	44,535,422.00	44,535,420.65	44,535,422.00	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	73,964,904.00	73,964,902.15	73,964,904.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	73,964,904.00	73,964,902.15	73,964,904.00		

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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	79,928,704.15
Total, Restricted Balance		79,928,704.15

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	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)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29		1,042,373.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29		1,042,373.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29		1,042,373.29		
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29		1,042,373.29		
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	1,042,373.29		1,042,373.29		
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	1,042,373.29	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	1,042,373.29
Total, Restricted Balance		1,042,373.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2.00	1.87	2.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2.00	1.87	2.00		
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)			0.00	2.00	1.87	2.00		
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	2.00	1.87	2.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,084.10	1,084.10		1,084.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,084.10	1,084.10		1,084.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,084.10	1,084.10		1,084.10		
2) Ending Balance, June 30 (E + F1e)			1,084.10	1,086.10		1,086.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	1,084.10	1,086.10		1,086.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	2.00	1.87	2.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2.00	1.87	2.00	0.00	0.0%
TOTAL, REVENUES			0.00	2.00	1.87	2.00		
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	0.00	0.00	0.00		
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,032,394.00	2,032,394.00	1,734,898.27	2,032,394.00	0.00	0.0%
5) TOTAL, REVENUES			2,032,394.00	2,032,394.00	1,734,898.27	2,032,394.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,458.00	120,275.00	68,069.68	120,275.00	0.00	0.0%
3) Employee Benefits		3000-3999	73,305.00	73,322.00	36,152.29	73,322.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,700.00	3,700.00	716.23	3,700.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,393,326.00	2,490,293.00	2,047,300.34	2,490,293.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,584,789.00	2,687,590.00	2,152,238.54	2,687,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(552,395.00)	(655,196.00)	(417,340.27)	(655,196.00)		
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)			(552,395.00)	(655,196.00)	(417,340.27)	(655,196.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,080,053.27	3,796,010.48		3,796,010.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,080,053.27	3,796,010.48		3,796,010.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,080,053.27	3,796,010.48		3,796,010.48		
2) Ending Net Position, June 30 (E + F1e)			1,527,658.27	3,140,814.48		3,140,814.48		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,527,658.27	3,140,814.48		3,140,814.48		

Description	Resource Codes	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	4,000.00	4,000.00	7,637.27	4,000.00	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								
In-District Premiums/Contributions		8674	2,028,394.00	2,028,394.00	1,727,261.00	2,028,394.00	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	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			2,032,394.00	2,032,394.00	1,734,898.27	2,032,394.00	0.00	0.0%
TOTAL, REVENUES			2,032,394.00	2,032,394.00	1,734,898.27	2,032,394.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,944.00	77,920.00	45,205.48	77,920.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,514.00	42,355.00	22,864.20	42,355.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,458.00	120,275.00	68,069.68	120,275.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,442.00	13,913.00	7,957.55	13,913.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,988.00	8,984.00	4,939.27	8,984.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,178.00	32,178.00	13,423.00	32,178.00	0.00	0.0%
Unemployment Insurance		3501-3502	56.00	59.00	34.07	59.00	0.00	0.0%
Workers' Compensation		3601-3602	3,273.00	3,588.00	1,963.78	3,588.00	0.00	0.0%
OPEB, Allocated		3701-3702	16,368.00	14,600.00	7,834.62	14,600.00	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			73,305.00	73,322.00	36,152.29	73,322.00	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	1,000.00	1,100.00	716.23	1,100.00	0.00	0.0%
Noncapitalized Equipment		4400	3,700.00	2,600.00	0.00	2,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,700.00	3,700.00	716.23	3,700.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,911,026.00	1,967,428.00	1,866,980.60	1,967,428.00	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	45,497.00	22,862.19	45,497.00	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	480,000.00	475,068.00	157,360.28	475,068.00	0.00	0.0%
Communications		5900	300.00	300.00	97.27	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,393,326.00	2,490,293.00	2,047,300.34	2,490,293.00	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%
TOTAL, EXPENSES			2,584,789.00	2,687,590.00	2,152,238.54	2,687,590.00		
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00	0.00	0.0%
5) TOTAL, REVENUES			20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00		
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	18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00	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			18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,665,705.00	657,177.00	270,807.18	657,177.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,665,705.00	657,177.00	270,807.18	657,177.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	19,549,794.89	19,549,794.89		19,549,794.89	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)			19,549,794.89	19,549,794.89		19,549,794.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,549,794.89	19,549,794.89		19,549,794.89		
2) Ending Net Position, June 30 (E + F1e)			22,215,499.89	20,206,971.89		20,206,971.89		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	22,215,499.89	20,206,971.89		20,206,971.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	30,000.00	30,000.00	48,366.63	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,783,803.00	18,775,275.00	10,095,187.40	18,775,275.00	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			20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00	0.00	0.0%
TOTAL, REVENUES			20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00	0.00	0.0%
TOTAL, EXPENSES			18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	26,214.60	27,111.18	27,111.18	27,111.18	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)	26,214.60	27,111.18	27,111.18	27,111.18	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,214.60	27,111.18	27,111.18	27,111.18	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Resource Codes	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	20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00	0.00	0.0%
5) TOTAL, REVENUES			20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00		
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	18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00	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			18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,665,705.00	657,177.00	270,807.18	657,177.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,665,705.00	657,177.00	270,807.18	657,177.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	19,549,794.89	19,549,794.89		19,549,794.89	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)			19,549,794.89	19,549,794.89		19,549,794.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,549,794.89	19,549,794.89		19,549,794.89		
2) Ending Net Position, June 30 (E + F1e)			22,215,499.89	20,206,971.89		20,206,971.89		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	22,215,499.89	20,206,971.89		20,206,971.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	30,000.00	30,000.00	48,366.63	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,783,803.00	18,775,275.00	10,095,187.40	18,775,275.00	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			20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00	0.00	0.0%
TOTAL, REVENUES			20,813,803.00	18,805,275.00	10,143,554.03	18,805,275.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00	0.00	0.0%
TOTAL, EXPENSES			18,148,098.00	18,148,098.00	9,872,746.85	18,148,098.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	26,214.60	27,111.18	27,111.18	27,111.18	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)	26,214.60	27,111.18	27,111.18	27,111.18	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,214.60	27,111.18	27,111.18	27,111.18	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	January		39,395,970.00	117,626,874.65	105,091,853.15	111,100,413.27	122,994,293.39	119,438,501.28	117,202,045.71	118,620,469.29
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		7,417,576.85	7,417,576.85	22,668,232.33	13,351,638.33	13,855,575.33	22,958,763.33	13,351,638.33	0.00
Property Taxes	8020-8079		79,598,105.48	22,186.99	693,957.98	2,303,998.87	3,961,917.09	(10,391,780.55)	311,794.99	0.00
Miscellaneous Funds	8080-8099		0.00	(309,082.43)	(850,914.90)	(593,737.59)	0.00	(1,091,028.54)	0.00	(1,091,028.54)
Federal Revenue	8100-8299		0.04	87,118.35	2,306,284.84	719,665.59	171,898.28	963,282.03	1,147,322.10	118,146.29
Other State Revenue	8300-8599		1,231,536.92	880,419.85	4,802,346.60	2,019,436.96	2,591,581.92	7,935,289.76	11,424,365.39	131,367.00
Other Local Revenue	8600-8799		203,166.26	212,286.30	349,288.25	16,942,584.70	752,688.33	276,254.42	364,776.63	513,133.04
Interfund Transfers In	8910-8929									0.00
All Other Financing Sources	8930-8979		88,450,385.55	8,310,505.91	29,969,195.10	34,743,586.86	21,333,660.95	20,650,780.45	26,599,897.30	(328,382.07)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,052,996.42	9,487,752.07	10,418,650.97	10,408,850.23	10,470,436.23	10,509,727.70	10,064,239.37	11,176,983.62
Classified Salaries	2000-2999		2,287,782.61	3,869,618.57	4,284,406.13	4,411,762.34	4,299,467.17	4,267,799.25	4,041,593.84	4,445,235.51
Employee Benefits	3000-3999		4,239,832.19	5,735,259.10	6,025,926.83	5,952,092.38	5,650,567.64	5,825,503.52	5,868,588.20	6,234,846.44
Books and Supplies	4000-4999		58,076.78	1,014,452.27	798,791.68	1,038,995.19	722,083.07	447,089.85	404,468.21	467,383.46
Services	5000-5999		889,726.24	1,872,256.95	3,250,902.41	3,599,246.53	2,659,304.37	4,254,196.13	4,459,174.62	3,603,820.42
Capital Outlay	6000-6599		16,262.94	208,464.76	436,056.30	337,785.39	24,450.52	23,339.86	14,918.49	164,761.89
Other Outgo	7000-7499		(45,515.48)		(30,766.79)	45,515.48		(46,734.66)	798,510.01	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199		(0.07)			(0.07)	12,209.91	0.00	(0.09)	
Accounts Receivable	9200-9299		5,872,316.99	321,622.14	1,912,121.41	3,035,687.60	494,976.91	2,370,478.70	729,601.25	29,310.09
Due From Other Funds	9310		320,000.00							
Stores	9320		(6,709.99)	(283.83)	12,903.59	41,022.46	(18,889.45)	22,191.40	(51,637.74)	35,892.96
Prepaid Expenditures	9330		0.00		0.00	0.00				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	6,185,606.93	321,338.31	1,925,025.00	3,076,709.99	488,297.37	2,392,670.10	677,963.42	65,203.05
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		7,507,609.02	(1,020,938.00)	701,692.45	(1,301.30)	1,551,441.43	(1,015.53)	197,465.01	(1,240,430.61)
Due To Other Funds	9610		398,317.11			133,470.49			10,479.39	
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	7,905,926.13	(1,020,938.00)	701,692.45	132,169.19	1,551,441.43	(1,015.53)	207,944.40	(1,240,430.61)
Nonoperating										
Suspense Clearing	9910									
E. NET INCREASE/DECREASE (B - C + D)		0.00	(1,720,319.20)	1,342,276.31	1,223,332.55	2,944,540.80	(1,063,144.06)	2,393,685.63	470,019.02	1,305,633.66
F. ENDING CASH (A + E)			78,230,904.65	(12,535,021.50)	6,008,560.12	11,893,880.12	(3,555,792.11)	(2,236,455.57)	1,418,423.58	(25,115,779.75)
			117,626,874.65	105,091,853.15	111,100,413.27	122,994,293.39	119,438,501.28	117,202,045.71	118,620,469.29	93,504,689.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		January	93,504,689.54	109,166,525.19	92,338,486.11	77,113,951.41				
B. RECEIPTS										
LOFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	38,492,990.90	10,392,900.89	10,392,900.89	13,204,445.81	3,734,366.16		177,238,606.00	177,238,606.00
Property Taxes		8020-8079	(879,601.00)	(266,199.18)	992,690.09	4,336.23			76,351,406.99	76,351,407.00
Miscellaneous Funds		8080-8099	(1,167,328.28)	(1,609,954.73)	(906,102.64)	(1,708,139.36)			(9,327,317.01)	(9,327,317.00)
Federal Revenue		8100-8299	3,414,744.91	317,011.27	94,638.78	11,319,156.17	3,102,121.35		23,761,390.00	23,761,390.00
Other State Revenue		8300-8599	3,524,778.39	3,803,597.21	2,937,342.08	7,417,160.92			48,699,223.00	48,699,223.00
Other Local Revenue		8600-8799	395,780.59	336,794.32	117,051.34	1,671,101.16			22,134,905.34	22,134,905.32
Interfund Transfers In		8910-8929	0.00	0.00		225,000.00			225,000.00	225,000.00
All Other Financing Sources		8930-8979	0.00	0.00					0.00	0.00
TOTAL RECEIPTS			43,781,365.51	12,974,149.78	13,628,520.54	32,133,060.93	6,836,487.51	0.00	339,083,214.32	339,083,214.32
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	10,592,879.37	10,765,546.93	10,797,081.48	12,377,521.16	2,768,724.45		120,831,390.00	120,831,390.00
Classified Salaries		2000-2999	4,378,278.63	4,331,036.43	4,466,668.00	5,392,667.87	427,900.98		50,904,217.33	50,904,217.33
Employee Benefits		3000-3999	6,524,664.10	6,428,890.00	6,471,979.41	6,983,387.94	2,394,662.44		74,336,200.19	74,336,200.19
Books and Supplies		4000-4999	1,995,757.12	1,915,290.44	1,840,662.94	7,022,464.48	8,131,464.29		25,856,979.78	25,856,979.78
Services		5000-5999	4,877,602.51	5,915,245.16	5,309,976.04	12,771,741.23	4,149,953.39		57,613,146.00	57,613,146.00
Capital Outlay		6000-6599	0.00	3,738.79	26,667.37	340,544.69	1,596,991.00		1,596,991.00	1,596,991.00
Other Outgo		7000-7499	(249,651.87)	442,461.11		(737,656.80)			176,161.00	176,161.00
Interfund Transfers Out		7600-7629							0.00	0.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			28,119,529.86	29,802,208.86	28,853,035.24	44,150,670.57	17,872,705.55	0.00	331,315,085.30	331,315,085.30
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199							12,209.68	
Accounts Receivable		9200-9299							14,766,115.09	
Due From Other Funds		9310							320,000.00	
Stores		9320							34,489.40	
Prepaid Expenditures		9330							0.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490							0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	15,132,814.17	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							7,694,522.47	
Due To Other Funds		9610							542,266.99	
Current Loans		9640							0.00	
Unearned Revenues		9650							0.00	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	8,236,789.46	
Nonoperating										
Suspense Clearing		9910							0.00	
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	6,896,024.71	
E. NET INCREASE/DECREASE (B - C + D)			15,661,835.65	(16,828,059.08)	(15,224,514.70)	(12,017,609.64)	(11,036,218.04)	0.00	14,664,153.73	7,768,129.02
F. ENDING CASH (A + E)			109,166,525.19	92,338,486.11	77,113,951.41	65,096,341.77				
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS									54,060,123.73	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	January		65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	January	65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		65,096,341.77	65,096,341.77	65,096,341.77	65,096,341.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								65,096,341.77	

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: _____

3-9-16

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

To the County Superintendent of Schools:

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

Meeting Date: March 16, 2016

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: Daniela Parasidis

Telephone: 510-231-1142

Title: Executive Director of Business Services

E-mail: dparasidis@wccusd.net

Criteria and Standards Review Summary

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

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

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

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

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

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) 11,310,445.00
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.

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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) 217,002,767.52

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) 5.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 51,317.20

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)	13,798,110.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,416,031.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	120,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	204,113.00
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)	1,723,892.30
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)	343.86
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)	51,317.20
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,211,172.96
9. Carry-Forward Adjustment (Part IV, Line F)	2,262,495.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,473,668.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	181,514,367.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	48,839,504.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,171,066.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,600,936.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	249,561.00
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)	3,103,538.00
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)	206,717.00
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)	693,899.00
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)	31,364,251.70
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)	18,897.14
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)	51,317.20
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,593,811.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,381,799.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,191,124.00
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)	319,980,789.34

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) 6.94%

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) 7.65%

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>22,211,172.96</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,330,045.23</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.65%) times Part III, Line B18); zero if negative	<u>2,262,495.70</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.65%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.65%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,262,495.70</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>2,262,495.70</u>

Approved indirect cost rate: 6.65%
Highest rate used in any program: 6.65%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,272,001.00	483,588.00	6.65%
01	3180	698,776.00	46,469.00	6.65%
01	3315	416,953.00	27,727.00	6.65%
01	3320	595,696.00	39,614.00	6.65%
01	3345	2,390.00	159.00	6.65%
01	3385	78,447.00	5,217.00	6.65%
01	3395	19,782.00	1,315.00	6.65%
01	3410	232,029.00	15,430.00	6.65%
01	3550	238,019.00	11,900.00	5.00%
01	4035	2,041,755.00	135,776.00	6.65%
01	4050	475,406.00	31,615.00	6.65%
01	4124	253,954.00	12,698.00	5.00%
01	4201	90,665.00	6,029.00	6.65%
01	4203	1,857,414.00	37,148.00	2.00%
01	5630	100,656.00	6,694.00	6.65%
01	5640	912,861.00	60,705.00	6.65%
01	5810	140,701.78	7,493.00	5.33%
01	6010	1,191,904.00	59,595.00	5.00%
01	6264	2,145,297.00	142,662.00	6.65%
01	6385	1,276,394.00	84,880.00	6.65%
01	6515	25,018.00	1,664.00	6.65%
01	6520	246,351.00	16,382.00	6.65%
01	7220	639,265.00	42,511.00	6.65%
01	7400	843,938.00	56,120.00	6.65%
01	9010	27,552,608.00	104,235.00	0.38%
12	6105	2,720,956.00	180,944.00	6.65%
13	5310	12,936,419.00	661,052.00	5.11%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	244,262,696.00	4.65%	255,617,867.00	2.10%	260,996,660.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	19,532,228.00	-45.00%	10,741,821.00	-51.88%	5,168,829.00
4. Other Local Revenues	8600-8799	1,613,444.32	0.00%	1,613,444.00	0.00%	1,613,444.00
5. Other Financing Sources						
a. Transfers In	8900-8929	225,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(52,096,705.00)	9.13%	(56,850,900.00)	2.72%	(58,397,259.00)
6. Total (Sum lines A1 thru A5c)		213,536,663.32	-1.13%	211,122,232.00	-0.82%	209,381,674.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,883,735.00		94,016,816.00
b. Step & Column Adjustment				0.00		940,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,133,081.00		(13,380.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,883,735.00	9.47%	94,016,816.00	0.99%	94,943,604.00
2. Classified Salaries						
a. Base Salaries				29,625,095.00		32,938,303.00
b. Step & Column Adjustment						329,383.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,313,208.00		800,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,625,095.00	11.18%	32,938,303.00	3.43%	34,067,686.00
3. Employee Benefits	3000-3999	50,890,092.00	6.97%	54,438,612.00	5.40%	57,375,796.00
4. Books and Supplies	4000-4999	11,927,914.00	3.90%	12,392,714.00	7.59%	13,333,730.00
5. Services and Other Operating Expenditures	5000-5999	21,031,914.00	0.37%	21,109,974.00	9.15%	23,041,796.00
6. Capital Outlay	6000-6999	665,315.00	2.22%	680,085.00	2.52%	697,223.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	998,157.00	0.00%	998,157.00	0.00%	998,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,279,622.00)	-4.50%	(2,177,033.00)	0.00%	(2,177,033.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		198,742,600.00	7.88%	214,397,628.00	3.68%	222,280,959.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		14,794,063.32		(3,275,396.00)		(12,899,285.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,217,131.52		37,011,194.84		33,735,798.84
2. Ending Fund Balance (Sum lines C and D1)		37,011,194.84		33,735,798.84		20,836,513.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,633,002.00		11,581,756.00		12,174,680.00
2. Unassigned/Unappropriated	9790	26,078,192.84		21,854,042.84		8,361,833.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,011,194.84		33,735,798.84		20,836,513.84

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						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,633,002.00		11,581,756.00		12,174,680.00
c. Unassigned/Unappropriated	9790	26,078,192.84		21,854,042.84		8,361,833.84
(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	9,245,904.12		9,245,904.12		9,245,904.12
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		45,957,098.96		42,681,702.96		29,782,417.96
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.						
Revenues in all years are based on the LCFF calculator and use the DOF recommended GAP percentages which are 49.08% in 16/17 and 45.34% in 17/18. State revenues reflect the SSC Dartboard COLA of 0.47% in 16/17 and 2.13% in 17/18. State revenues in 16/17 reflect a reduction of \$14.8m of one-time funds received in 15/16 but also reflect one-time funding of \$5.8m provided in 16/17. In 17/18, State revenues are reduced by the one-time funding received in 16/17. Expenditures in both subsequent years are adjusted to reflect any changes to the supplemental/concentration portion of the LCFF calculation as well as a 4% increase for Local One, SSA, WCCAA, Confidential and Management groups effective July 1, 2016, a 3% increase for UTR effective July 1, 2017 and an additional 3% increase for UTR Jan. 1, 2017. Expenditures are also adjusted for the CPI of 2.22% in 16/17 and 2.52% in 17/18 and adjustments for the PERS and STRS rate increases are also included. In 15/16, the District exercises the flexibility to contribute the lesser of the 14/15 RRM contribution or 3% of expenditures to the RRM program and plans to do the same in 16/17 with the understanding that in 17/18 the full 3% must be contributed to the RRM program. Finally, a projected \$7m reduction to the 16/17 expenditure budget is included and is necessary in order to meet the required reserves in the two subsequent years along with a positive fund balance.						

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	23,761,390.00	-3.22%	22,996,145.00	0.00%	22,996,145.00
3. Other State Revenues	8300-8599	29,166,995.00	0.47%	29,304,080.00	2.13%	29,928,257.00
4. Other Local Revenues	8600-8799	20,521,461.00	0.00%	20,521,461.00	0.00%	20,521,461.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	52,096,705.00	9.13%	56,850,900.00	2.72%	58,397,259.00
6. Total (Sum lines A1 thru A5c)		125,546,551.00	3.29%	129,672,586.00	1.67%	131,843,122.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,947,655.00		34,430,733.00
b. Step & Column Adjustment				349,477.00		344,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(866,399.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,947,655.00	-1.48%	34,430,733.00	1.00%	34,775,040.00
2. Classified Salaries						
a. Base Salaries				21,279,122.33		21,473,434.33
b. Step & Column Adjustment				212,791.00		214,734.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,479.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,279,122.33	0.91%	21,473,434.33	1.00%	21,688,168.33
3. Employee Benefits	3000-3999	23,446,108.19	-0.93%	23,227,726.00	0.53%	23,350,883.00
4. Books and Supplies	4000-4999	13,929,065.78	0.47%	13,994,838.00	2.52%	14,347,508.00
5. Services and Other Operating Expenditures	5000-5999	36,581,232.00	1.95%	37,295,916.00	2.52%	38,235,773.00
6. Capital Outlay	6000-6999	931,676.00	2.22%	952,359.00	2.52%	976,359.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,437,626.00	-7.14%	1,335,037.00	0.00%	1,335,037.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		132,572,485.30	0.12%	132,730,043.33	1.51%	134,728,768.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,025,934.30)		(3,057,457.33)		(2,885,646.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,082,301.52		13,056,367.22		9,998,909.89
2. Ending Fund Balance (Sum lines C and D1)		13,056,367.22		9,998,909.89		7,113,263.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,056,371.28		9,998,910.00		7,113,264.00
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	(4.06)		(0.11)		(0.44)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,056,367.22		9,998,909.89		7,113,263.56

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.						
State revenues reflect adjustments based on the SSC Dashboard COLA of 0.47% in 16/17 and 2.13% in 17/18. In 16/17 and 17/18, SIG and QEIA funds are eliminated from both the revenue and expenditure budgets as these grants expire in 15/16. Expenditures in both subsequent years are adjusted for the CPI of 2.22% in 16/17 and 2.52% in 17/18 and for the PERS and STRS rate increases. In 15/16, the District exercises the flexibility to contribute the lesser of the 14/15 RRM contribution or 3% of expenditures to the RRM program and plans to do the same in 16/17 with the understanding that in 17/18 the full 3% must be contributed to the RRM program. There is also an adjustment to the increased contribution from the GF to the ROP programs in both years.						

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. LCFE/Revenue Limit Sources	8010-8099	244,262,696.00	4.65%	255,617,867.00	2.10%	260,996,660.00
2. Federal Revenues	8100-8299	23,761,390.00	-3.22%	22,996,145.00	0.00%	22,996,145.00
3. Other State Revenues	8300-8599	48,699,223.00	-17.77%	40,045,901.00	-12.36%	35,097,086.00
4. Other Local Revenues	8600-8799	22,134,905.32	0.00%	22,134,905.00	0.00%	22,134,905.00
5. Other Financing Sources						
a. Transfers In	8900-8929	225,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		339,083,214.32	0.50%	340,794,818.00	0.13%	341,224,796.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,831,390.00		128,447,549.00
b. Step & Column Adjustment				349,477.00		1,284,475.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,266,682.00		(13,380.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,831,390.00	6.30%	128,447,549.00	0.99%	129,718,644.00
2. Classified Salaries						
a. Base Salaries				50,904,217.33		54,411,737.33
b. Step & Column Adjustment				212,791.00		544,117.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,294,729.00		800,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,904,217.33	6.89%	54,411,737.33	2.47%	55,755,854.33
3. Employee Benefits	3000-3999	74,336,200.19	4.48%	77,666,338.00	3.94%	80,726,679.00
4. Books and Supplies	4000-4999	25,856,979.78	2.05%	26,387,552.00	4.90%	27,681,238.00
5. Services and Other Operating Expenditures	5000-5999	57,613,146.00	1.38%	58,405,890.00	4.92%	61,277,569.00
6. Capital Outlay	6000-6999	1,596,991.00	2.22%	1,632,444.00	2.52%	1,673,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,018,157.00	0.00%	1,018,157.00	0.00%	1,018,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(841,996.00)	0.00%	(841,996.00)	0.00%	(841,996.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		331,315,085.30	4.77%	347,127,671.33	2.85%	357,009,727.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		7,768,129.02		(6,332,853.33)		(15,784,931.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,299,433.04		50,067,562.06		43,734,708.73
2. Ending Fund Balance (Sum lines C and D1)		50,067,562.06		43,734,708.73		27,949,777.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	13,056,371.28		9,998,910.00		7,113,264.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,633,002.00		11,581,756.00		12,174,680.00
2. Unassigned/Unappropriated	9790	26,078,188.78		21,854,042.73		8,361,833.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,067,562.06		43,734,708.73		27,949,777.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,633,002.00		11,581,756.00		12,174,680.00
c. Unassigned/Unappropriated	9790	26,078,192.84		21,854,042.84		8,361,833.84
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(4.06)		(0.11)		(0.44)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,245,904.12		9,245,904.12		9,245,904.12
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		45,957,094.90		42,681,702.85		29,782,417.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.87%		12.30%		8.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		27,111.18		26,858.10		26,450.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		331,315,085.30		347,127,671.33		357,009,727.33
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)		331,315,085.30		347,127,671.33		357,009,727.33
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)		9,939,452.56		10,413,830.14		10,710,291.82
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)		9,939,452.56		10,413,830.14		10,710,291.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	331,315,085.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,836,806.30
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	249,561.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,571,491.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	933,157.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,387,141.00
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)				5,141,350.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				302,336,929.00

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)*		27,111.18
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,151.74
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.)	274,568,750.91	9,907.76
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)	274,568,750.91	9,907.76
B. Required effort (Line A.2 times 90%)	247,111,875.82	8,916.98
C. Current year expenditures (Line I.E and Line II.B)	302,336,929.00	11,151.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	119,548.00	0.00	0.00	(841,996.00)				
Other Sources/Uses Detail					225,000.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(2,000.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,340.00	0.00	180,944.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(139,888.00)	661,052.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	225,000.00		
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	5,000.00	0.00						
Other Sources/Uses Detail					1,529,140.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,529,140.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	141,888.00	(141,888.00)	841,996.00	(841,996.00)	1,754,140.00	1,754,140.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	27,324.88	27,232.79	-0.3%	Met
1st Subsequent Year (2016-17)	26,998.44	26,858.10	-0.5%	Met
2nd Subsequent Year (2017-18)	26,275.45	26,450.40	0.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	28,620	28,646	0.1%	Met
1st Subsequent Year (2016-17)	27,879	27,905	0.1%	Met
2nd Subsequent Year (2017-18)	27,309	27,335	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

P-2 ADA			
Unaudited Actuals			
(Form A, Lines 3, 6, and 26)			
(Form A, Lines A6 and C4)			
Fiscal Year	(Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	28,037	29,364	95.5%
Second Prior Year (2013-14)	28,148	29,486	95.5%
First Prior Year (2014-15)	27,741	29,145	95.2%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	27,111	28,646	94.6%	Met
1st Subsequent Year (2016-17)	26,577	27,905	95.2%	Met
2nd Subsequent Year (2017-18)	26,013	27,335	95.2%	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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2015-16)	252,379,396.00	253,590,013.00	0.5%	Met
1st Subsequent Year (2016-17)	262,451,448.00	266,239,870.00	1.4%	Met
2nd Subsequent Year (2017-18)	266,008,807.00	272,260,002.00	2.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

At the time of 1st Interim, the GAP closure percentage for 2017-18 was 35.11%. Since 1st Interim, the Governor's January Budget Proposal adjusted the GAP closure percentage in 2017-18 up to 45.34%.

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)	133,180,889.36	144,746,192.37	92.0%
Second Prior Year (2013-14)	138,978,331.76	153,359,293.10	90.6%
First Prior Year (2014-15)	155,781,648.63	177,580,660.76	87.7%
	Historical Average Ratio:		90.1%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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)	166,398,922.00	198,742,600.00	83.7%	Not Met
1st Subsequent Year (2016-17)	181,393,731.00	214,397,628.00	84.6%	Not Met
2nd Subsequent Year (2017-18)	186,387,086.00	222,280,959.00	83.9%	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)

Since 1st Interim, the District has come to an agreement with the United Teachers of Richmond to provide a raise of 6% effective February 1, 2016 with subsequent raises of 3% effective July 1, 2016 and an additional 3% effective January 1, 2017.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	22,973,216.00	23,761,390.00	3.4%	No
1st Subsequent Year (2016-17)	22,207,971.00	22,996,145.00	3.5%	No
2nd Subsequent Year (2017-18)	22,207,971.00	22,996,145.00	3.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	48,749,986.00	48,699,223.00	-0.1%	No
1st Subsequent Year (2016-17)	34,845,985.00	40,045,901.00	14.9%	Yes
2nd Subsequent Year (2017-18)	35,710,165.00	35,097,086.00	-1.7%	No

Explanation:
(required if Yes)

The MYP for 2016-17 includes one-time discretionary funding of \$5.8m.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	21,475,404.00	22,134,905.32	3.1%	No
1st Subsequent Year (2016-17)	21,475,404.00	22,134,905.00	3.1%	No
2nd Subsequent Year (2017-18)	21,475,404.00	22,134,905.00	3.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	23,177,431.00	25,856,979.78	11.6%	Yes
1st Subsequent Year (2016-17)	23,941,185.00	26,387,552.00	10.2%	Yes
2nd Subsequent Year (2017-18)	24,645,423.00	27,681,238.00	12.3%	Yes

Explanation:
(required if Yes)

Since 1st Interim, the District has allocated \$4.3m in reserves for Supplemental/Concentration expenditures. Additionally, increases to the budget are made based on the increases to Supplemental/Concentration funding and the CPI recommended increases of 2.22% in 16-17 and 2.52% in 17-18.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	59,116,394.00	57,613,146.00	-2.5%	No
1st Subsequent Year (2016-17)	62,022,753.00	58,405,890.00	-5.8%	Yes
2nd Subsequent Year (2017-18)	64,759,241.00	61,277,569.00	-5.4%	Yes

Explanation:
(required if Yes)

Since 1st Interim, the 2016-17 budget now includes a proposed reduction of \$1.2m in contracted services which is carried forward to 2017-18.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	93,198,606.00	94,595,518.32	1.5%	Met
1st Subsequent Year (2016-17)	78,529,360.00	85,176,951.00	8.5%	Not Met
2nd Subsequent Year (2017-18)	79,393,540.00	80,228,136.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	82,293,825.00	83,470,125.78	1.4%	Met
1st Subsequent Year (2016-17)	85,963,938.00	84,793,442.00	-1.4%	Met
2nd Subsequent Year (2017-18)	89,404,664.00	88,958,807.00	-0.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

The MYP for 2016-17 includes one-time discretionary funding of \$5.8m.

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,500,000.00	5,000,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,430,657.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.9%	12.3%	8.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.6%	4.1%	2.8%

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)	14,794,063.32	198,742,600.00	N/A	Met
1st Subsequent Year (2016-17)	(3,275,396.00)	214,397,628.00	1.5%	Met
2nd Subsequent Year (2017-18)	(12,899,285.00)	222,280,959.00	5.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2017-18, total expenditures include the raises to all bargaining groups as well as a reduction of the one-time funds of \$14.6m from 15-16 and \$5.8m in 16-17.

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)		50,067,562.06	Met
1st Subsequent Year (2016-17)		43,734,708.73	Met
2nd Subsequent Year (2017-18)		27,949,777.40	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)		65,096,341.77	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):	27,111	26,858	26,450
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	331,315,085.30	347,127,671.33	357,009,727.33
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)	331,315,085.30	347,127,671.33	357,009,727.33
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,939,452.56	10,413,830.14	10,710,291.82
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)	9,939,452.56	10,413,830.14	10,710,291.82

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,633,002.00	11,581,756.00	12,174,680.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	26,078,192.84	21,854,042.84	8,361,833.84
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)	(4.06)	(0.11)	(0.44)
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)	9,245,904.12	9,245,904.12	9,245,904.12
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)	45,957,094.90	42,681,702.85	29,782,417.52
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.87%	12.30%	8.34%
District's Reserve Standard (Section 10B, Line 7):	9,939,452.56	10,413,830.14	10,710,291.82
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

The District plans to make reductions to our expenditure budgets to address this use of one-time funding for on-going expenditures.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(56,059,404.00)	(52,096,705.00)	-7.1%	(3,962,699.00)	Not Met
1st Subsequent Year (2016-17)	(55,397,897.00)	(56,850,900.00)	2.6%	1,453,003.00	Met
2nd Subsequent Year (2017-18)	(55,747,751.00)	(58,397,259.00)	4.8%	2,649,508.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	225,000.00	225,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Since 1st Interim, the District has reduced the contribution to the RRM program by \$4.4m due to the flexibility allowed in 15-16 and 16-17 for Districts to contribute the lesser of the 14-15 RRM contribution or 3% of expenditures.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The General Fund will be covering the COPS payments. The GO Bonds are an obligation of the voters which the County Treasurer will collect through Property Taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
352,822,847.00	352,822,847.00
352,822,847.00	352,822,847.00

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

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

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

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
23,334,475.00	23,334,475.00
24,445,196.00	24,445,196.00
24,445,196.00	24,445,196.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

18,775,275.00	18,694,377.00
19,714,039.00	19,629,096.00
20,699,741.00	20,610,551.00

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

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

18,148,098.00	18,148,098.00
18,148,098.00	18,148,098.00
18,148,098.00	18,148,098.00

- d. Number of retirees receiving OPEB benefits

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

2,299	2,377
2,299	2,377
2,299	2,377

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	4,658,778.00	4,658,778.00
	4,658,778.00	4,658,778.00
	4,658,778.00	4,658,778.00

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

b.	5,282,832.00	5,248,872.00
	5,282,832.00	5,248,872.00
	5,282,832.00	5,248,872.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,636.0	1,617.1	1,561.0	1,541.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Feb. 10, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan. 27, 2016

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
16,410,893	16,410,893	16,410,893
80/20	Capped	Capped
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No	<input type="text"/>	<input type="text"/>
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
	1,413,304	1,526,150
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

In 2015-16, employer health benefit CAPS are based on 80/20 of Kaiser Bay Area and do not automatically adjust when new rates become available as they are subject to negotiations.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	1,258.9	1,316.4	1,316.4	1,316.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

- 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)

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

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

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

Classified (Non-management) Step and Column Adjustments

- 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)

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	172.3	168.4	168.4	168.4

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

- 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?

Yes

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

Yes

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

Yes

- 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.)

No

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

No

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

Comments:
(optional)

A-6: Active employees are capped and a legacy program for retirees is uncapped, however there was a new capped retiree program implemented in 2010. A-9: Superintendent has announced his retirement effective June 30, 2016.

End of School District Second Interim Criteria and Standards Review

Section 4

POWER POINT PRESENTATION

West Contra Costa Unified School District
March 16, 2016



2015-16
Second Interim Report

Guiding Budget Development

- Local Contracts with employee unions
 - United Teachers of Richmond
 - Local 1
 - School Supervisors Association (SSA)
 - West Contra Costa Administrators (WCCAA)
- Availability of Special Resources
 - Grants
 - Special Resources (such as Parcel Tax)

Budget Development Factors

- Student Enrollment Generates...
 - Staffing Plans
 - Revenues
 - Per Pupil Allocations
- Subset of Student Enrollment
 - Unduplicated Student Count
 - Special Education Population

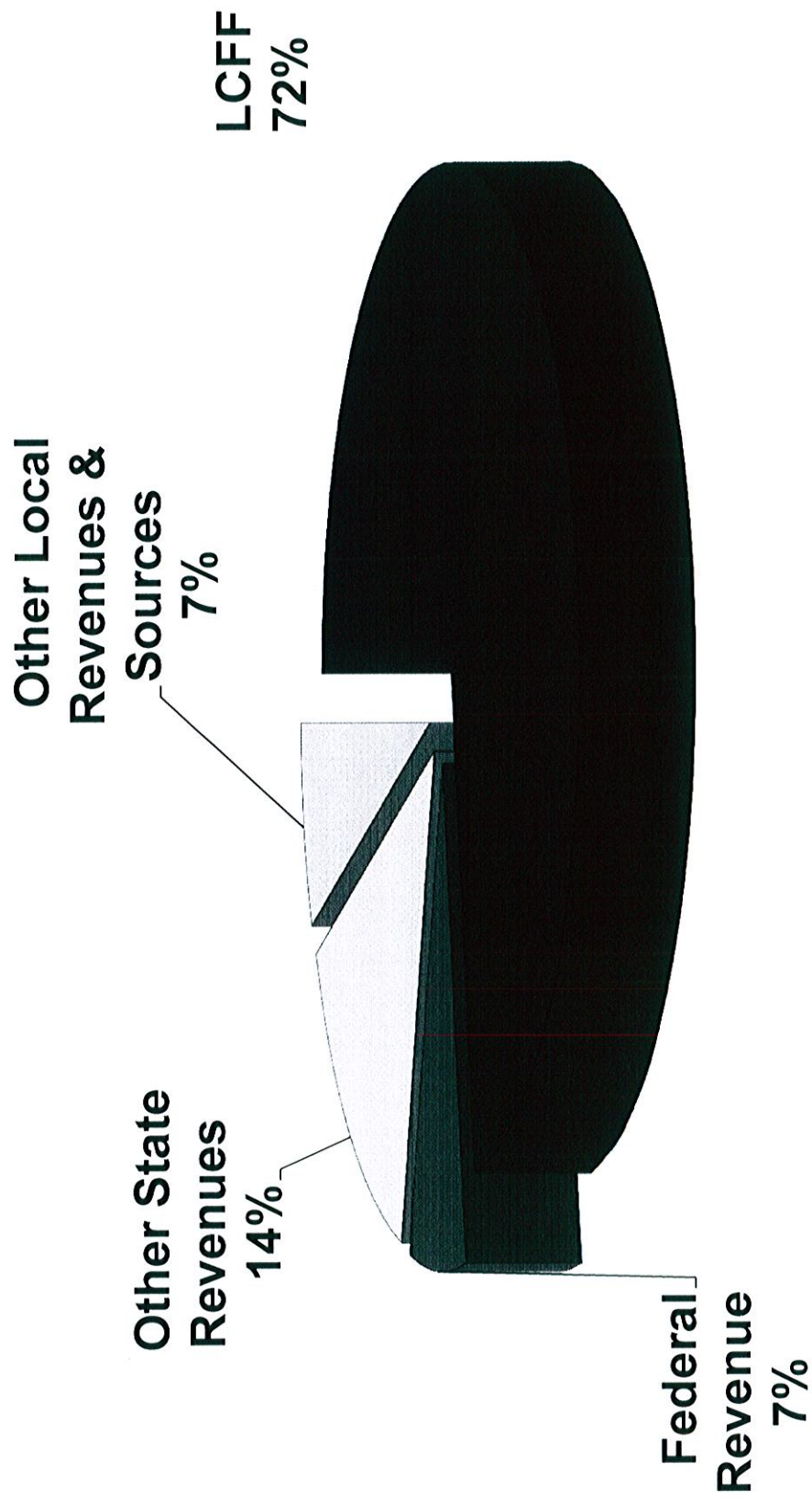
2015-16 2nd Interim

- Executive Summary
- State Forms
 - Includes all funds of the district
 - Documentation of revenue calculations
 - Criteria and Standards
- Multi-Year Projection

Revenues

- Local Control Funding Formula
 - Based upon average daily attendance (ADA) 27,233
 - Unduplicated Student Count – 74.75%
- Lottery \$181 per pupil
- Locally Restricted
 - Parcel Tax \$9.7 Million
 - MRAD \$5.5 Million

2015-16 2nd Interim
Total General Fund Revenue
\$338,858,214



Local Control Funding Formula

- 2015-16 **target** vs Phase in entitlement calculation

Summary of Funding	2015-16	2016-17	2017-18
Target	272,921,247	270,434,559	271,580,831
Total Phase-In Entitlement	244,262,697	255,617,867	260,996,660
Base/TIIIG/Transportation	206,904,799	210,710,056	212,488,682
Supplemental/Concentration	37,357,898	44,907,811	48,507,978
Total Funding	244,262,697	255,617,867	260,996,660
Estimated Percent toward Target	89%	95%	96%

This funding level assumes the State will fund the target “gap”

2015-16: 51.97%

2016-17: 49.08%

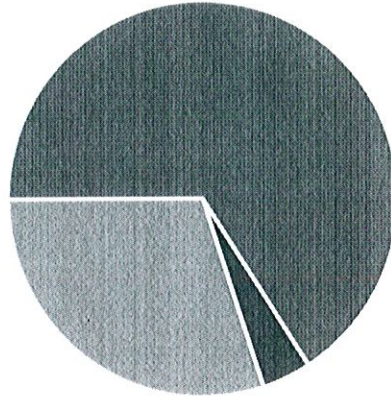
2017-18: 45.34%

How far away is our target?

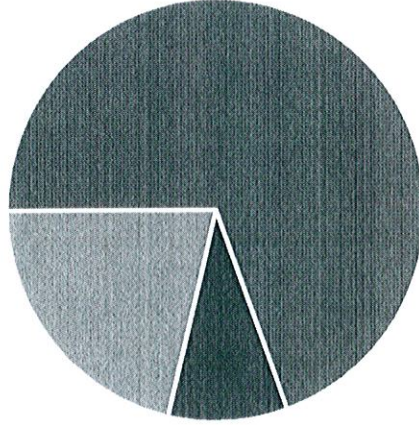
- The LCFF has an 8 year implementation plan
- The 2015-16 Funding Target as of 2nd Interim is \$272.9 million
- The 2015-16 Estimated Funding \$244.2 million
 - **The Funding “Gap” is \$28.6 million**
- Each year the LCFF base grants are adjusted, but not necessarily funded. That will be a decision of the State Legislature based upon funds available.
- LCFF is tied to the annual unduplicated pupil count, which will vary.

Local Progress Towards Full LCFF Implementation: West Contra Costa Unified

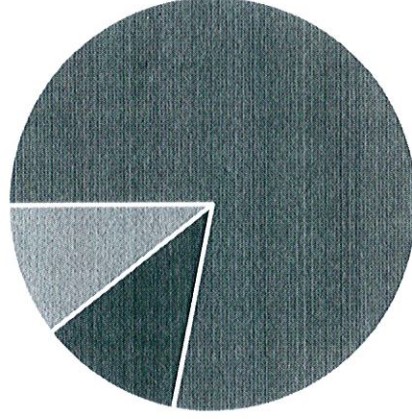
Year 1: 2013-14



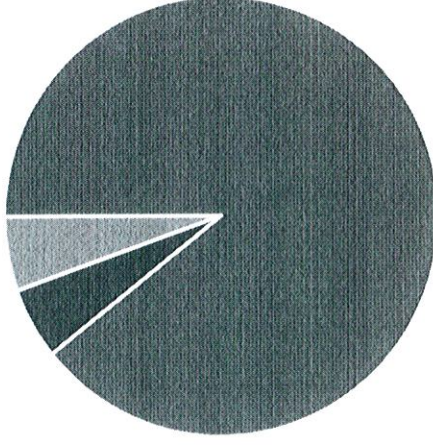
Year 2: 2014-15



Year 3: 2015-16



Year 4: 2016-17



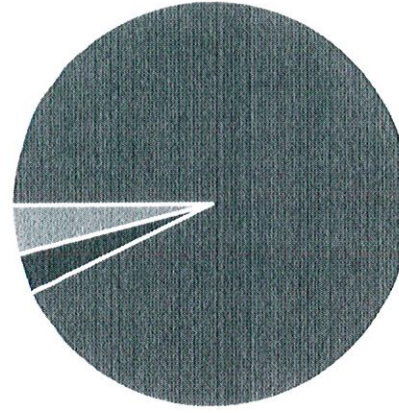
Floor

Gap

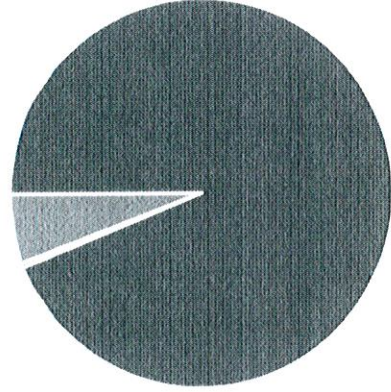
Remaining Need after Gap

Remaining Need after Gap

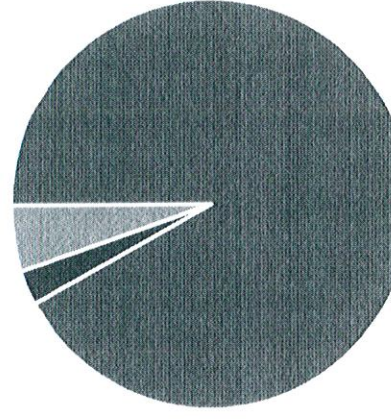
Year 5: 2017-18



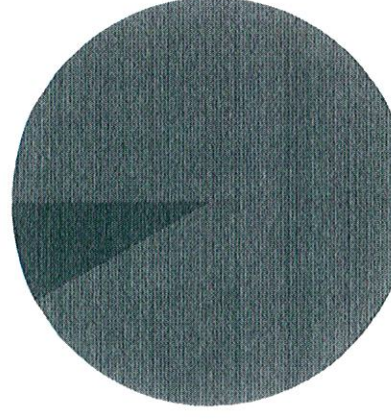
Year 6: 2018-19



Year 7: 2019-20



Year 8: 2020-21



Multi Year Projection

- 2016-17 Assumptions
- Funded ADA: 26,858
- LCFF Gap Funding Rate: 49.08%
- District Unduplicated Count: 74.66%
- Estimated Supplies Increase: California CPI 2.22%
- Step and Column: 1.0%
- CalPERS Rate: 13.05%
- Cal STRS Rate: 12.58%
- Active Health Benefits: Mid-Year implement 80/20 split (Bay Area Kaiser) Capped subject to negotiation
- Retiree Health Benefits: 5%
- Reserve for economic uncertainty 6%

Multi Year Projection

- 2017-18 Assumptions
- Funded ADA: 26.450
- LCFF Gap Funding Rate: 45.34%
- District Unduplicated Count: 74.56%
- Estimated Supplies Increase: California CPI 2.52%
- Step and Column: 1.0%
- CalPERS Rate: 16.60%
- Cal STRS Rate: 14.43%
- Active Health Benefits: 0% - Capped subject to negotiation
- Retiree Health Benefits: 5%
- Reserve for economic uncertainty 6%

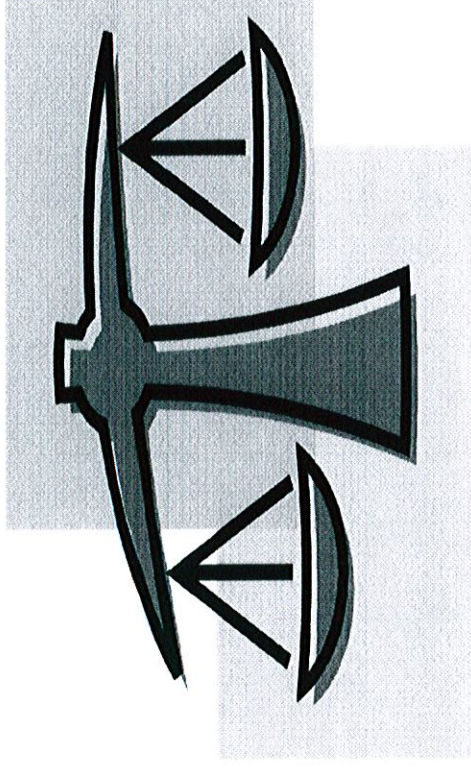
Multi Year Projection

Unrestricted General Fund

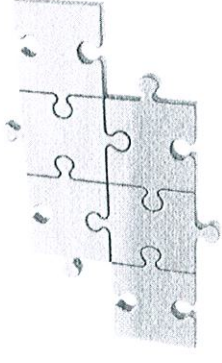
Chart in Thousands	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Revenues	213,537	211,122	209,382
Expenses	198,743	214,398	222,281
Excess/(Deficit) Spending	14,794	(3,275)	(12,899)
Beginning Fund Balance	22,217	37,011	33,736
Use/Increase to Fund Balance	14,794	(3,275)	(12,899)
Ending Fund Balance	37,011	33,736	20,837
Required Reserve	9,939	10,414	10,710
Assigned Reserve	694	1,168	1,464
Stores & Revolving Cash	300	300	300
Balance	26,078	21,854	8,362

Structural Deficit

- Defined as having ongoing programs and financial commitments for a given year that exceed that particular year's revenue
- Ending Fund Balance or Special Reserve Funds can be used to address the deficit

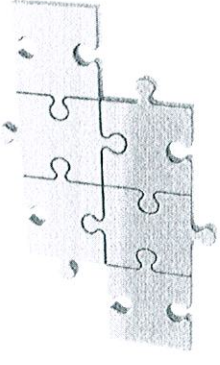


Structural Deficit



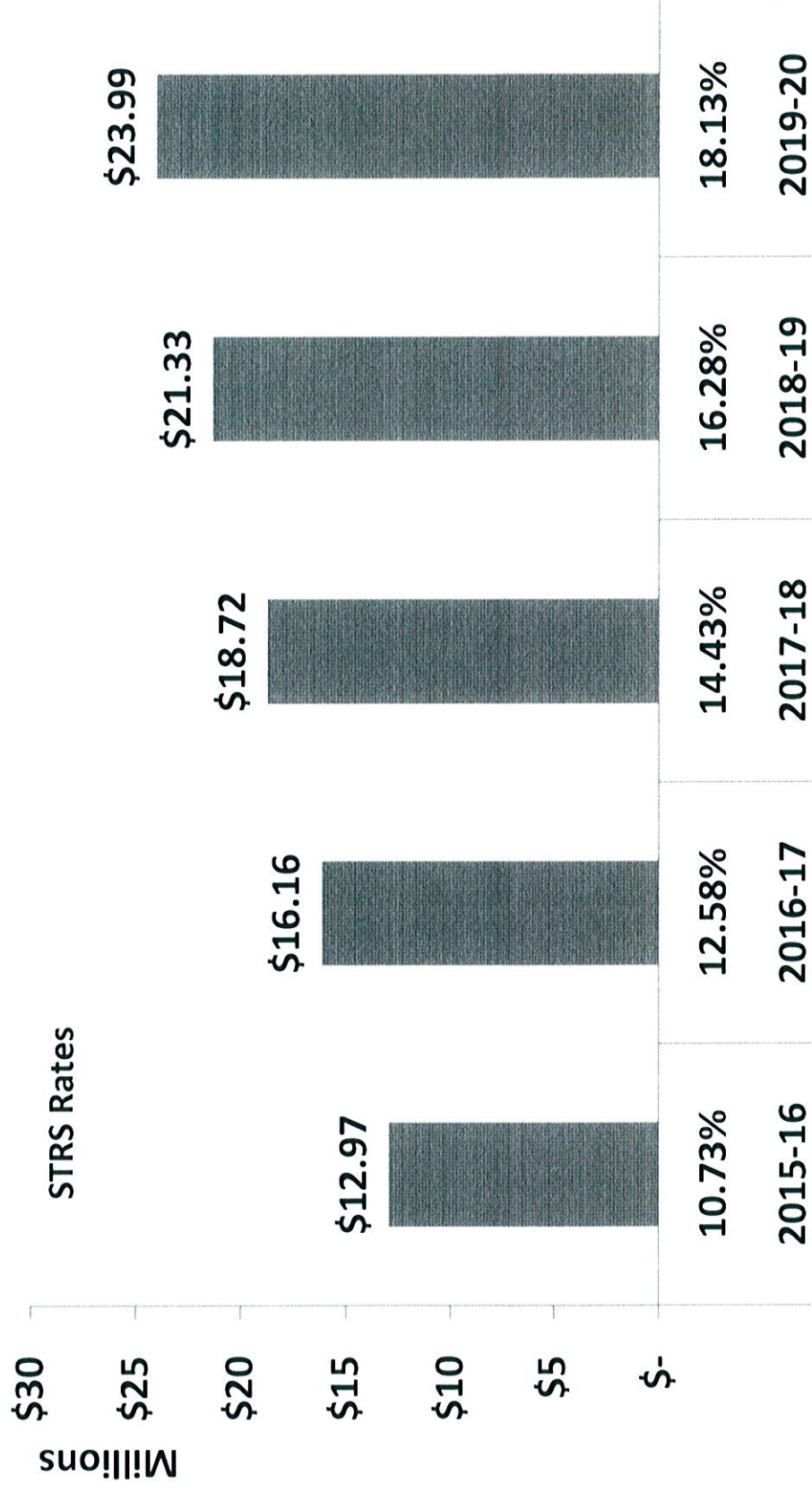
- The Board needs to be aware of the use of one-time funds and prepare plans for reducing commitments as one-time funds are depleted
- 2015-16 through 2016-17, the District shows revenue growth due to LCFF and one-time funding that will help close the deficit using the current assumptions

Structural Deficit

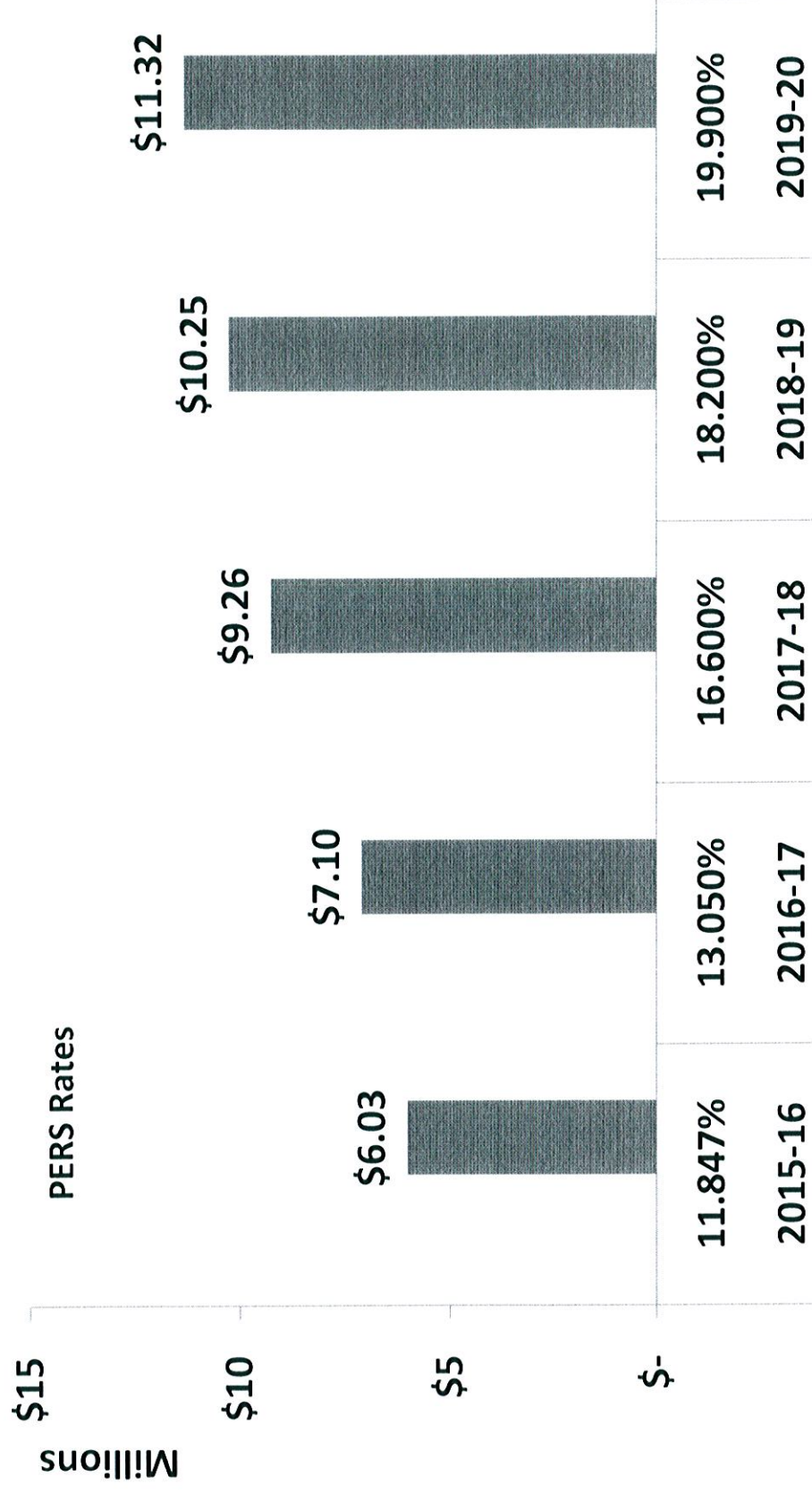


- The Board has provided direction to reduce the 2016-17 budget by \$7 million – **that reduction is included in the 2016-17 and 2017-18 assumptions.**
- Why is there still a deficit in 2017-18
 - Enrollment decline projections
 - LCFF Base is not growing in pace with STRS & PERS increases

STRS Multi Year Rates



PERS Multi Year Rates



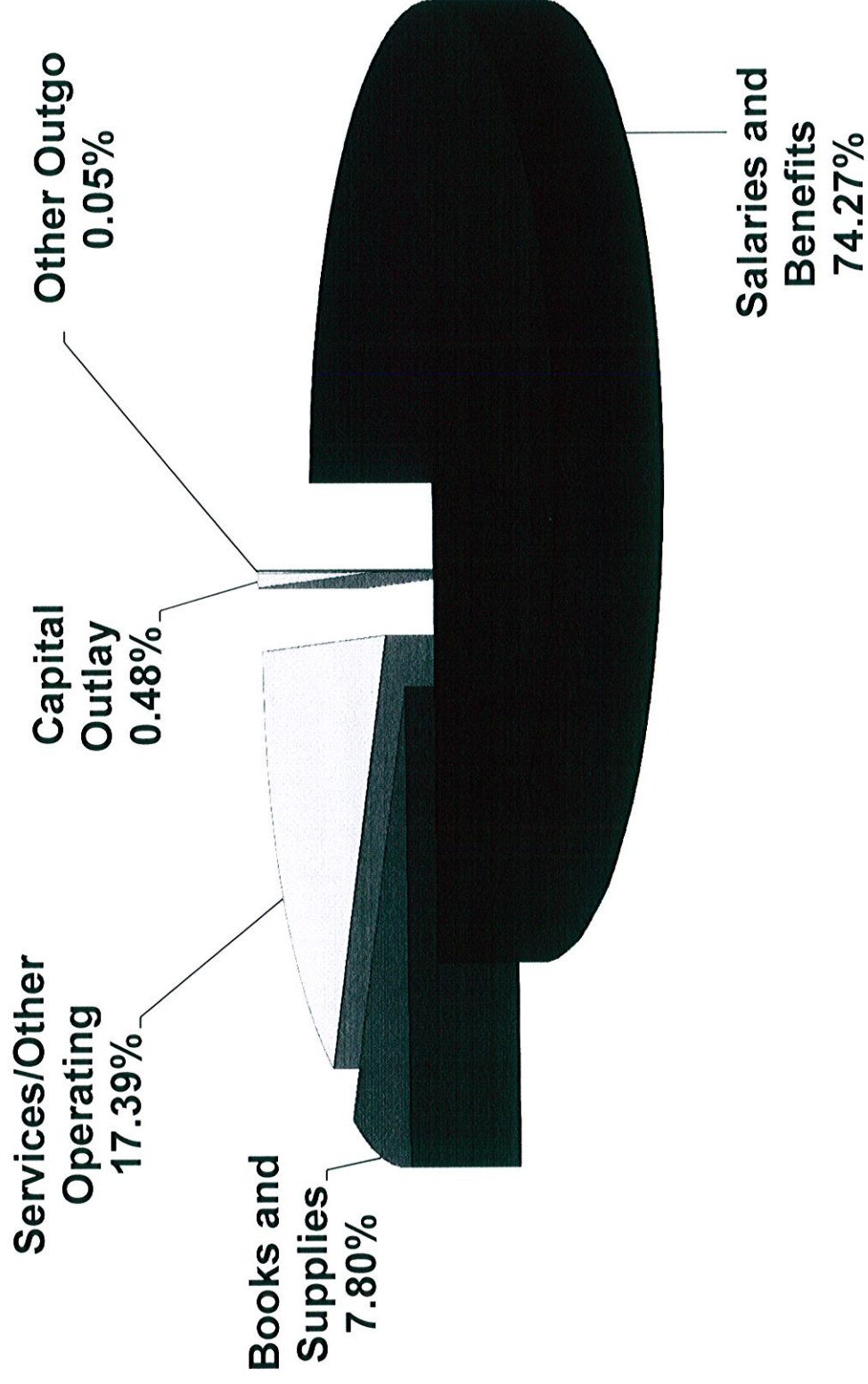
Future Funding Estimates

- There is a higher level of volatility and risk in this funding model as years progress
 - Student Demographic Changes
 - Legislative Support must continue over time
 - Economic Stability and Growth
- A decline in unduplicated count in a given year has greater impact as our funding model improves for example:
 - 6% decline = 15-16 \$1 million reduction in revenues

Budget Areas by Object

- Grouping Budget
 - Classifies expenses by type
 - Salaries
 - Benefits
 - Supplies
 - Contracted Services
 - Capital Outlay

**2015-16 2ND INTERIM TOTAL GENERAL FUND
EXPENDITURES & OTHER USES by OBJECT**
\$331,315,085



Budget by Function

- Grouping Budget Areas
 - Activity Based - Function
 - Instruction & Instruction Related
 - General
 - Plant Maintenance & Operations

2015-16 Second Interim General Fund Expenditures by Function

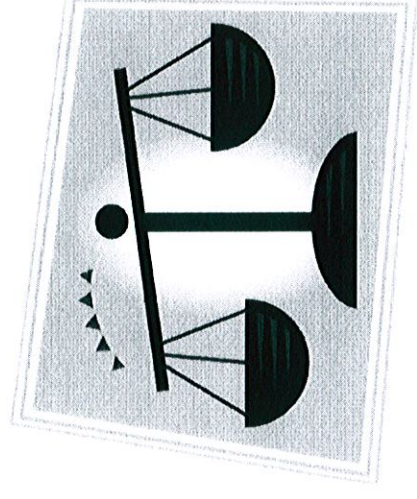
\$331,315,085



Special Reserve Summary

Special Reserve Fund – 17		2015-16 Second Interim
Balance June 30, 2015		\$11,745,904
3% Reserve		\$9,245,904
Technology Replacement		\$2,275,000
Technology Replacement Transfer for Program Expense		(\$225,000)
Unassigned Special Reserve Fund Balance Projection June 2016		\$ -0-

The 2015-16 budget includes 6% as a designated reserve using both general and special reserve funds.



Fund Review

- Review of Budget Fund Schedules
 - Schedule 2
 - Adult Ed, Child Development, Cafeteria, Deferred Maintenance, Special Reserve
 - Schedule 3
 - Building, Capital Facility, County School Facility, Special Reserve for Capital Outlay
- All funds are estimated to have positive ending fund and cash balances for 15-16, moving into the 2016-17 budget year

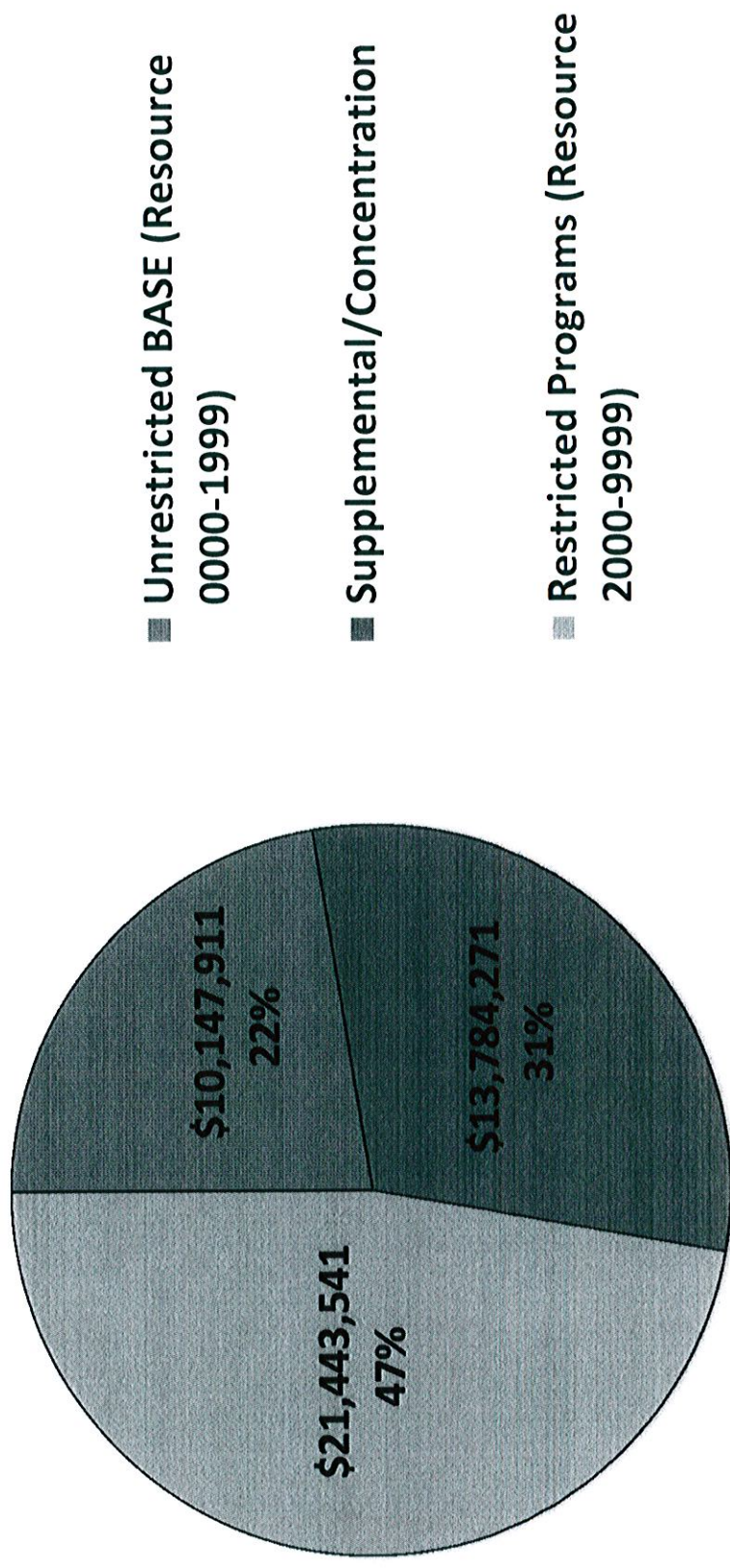
General Fund Budget by District Goal Concept



- All Unrestricted Expenditures by the State Account Code (SACS) definition of function has been reviewed and assigned to one of the District's five goals
- All Restricted Expenditures by the State, Federal or Local Account Code definition of resource has been reviewed and assigned to one of the District's five goals based upon the intent of the funding source

Goal 1

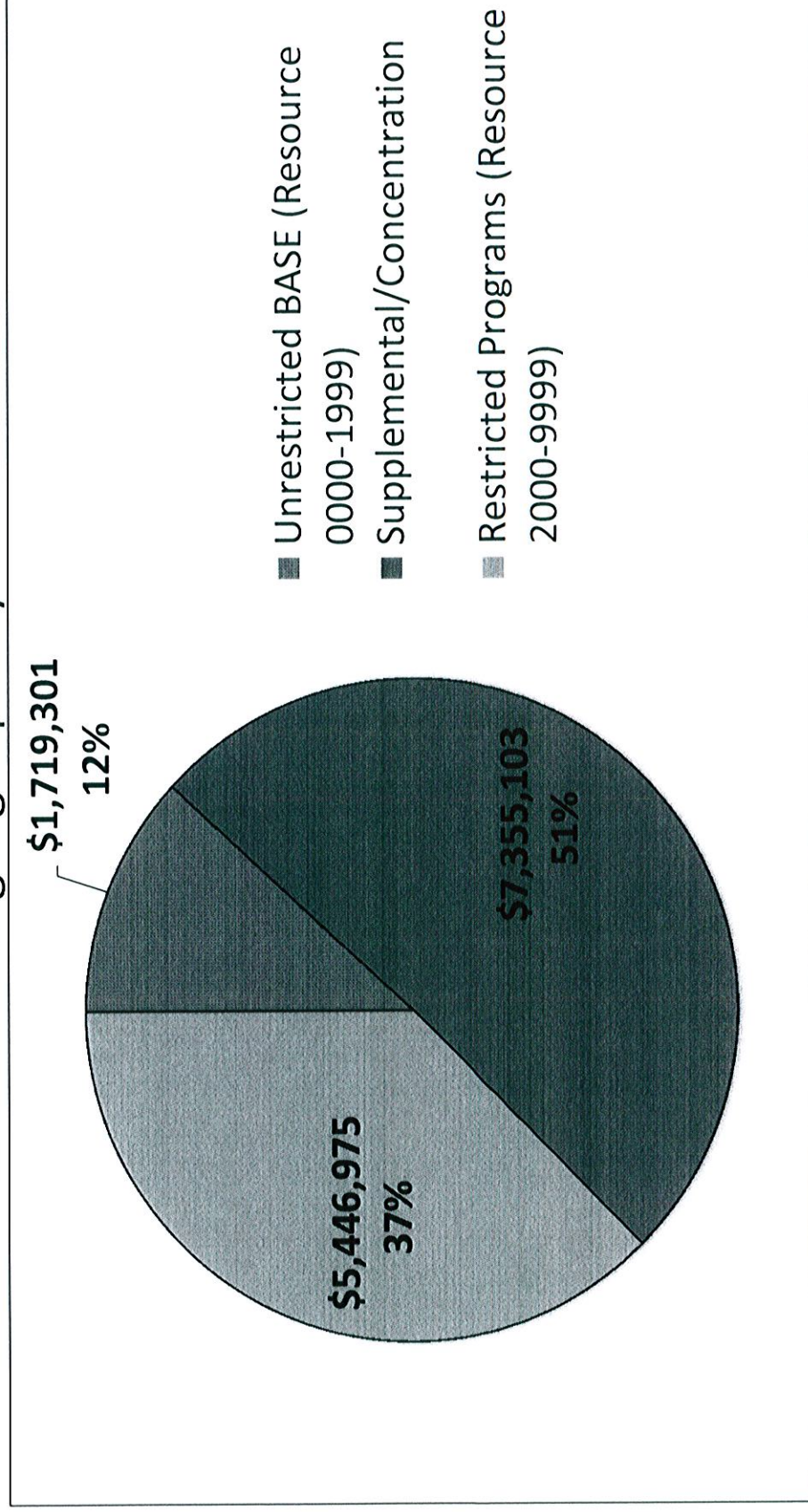
Improve student achievement for all students and accelerate student learning increases for ELL and low income students.



Total: \$45,375,723

Goal 2

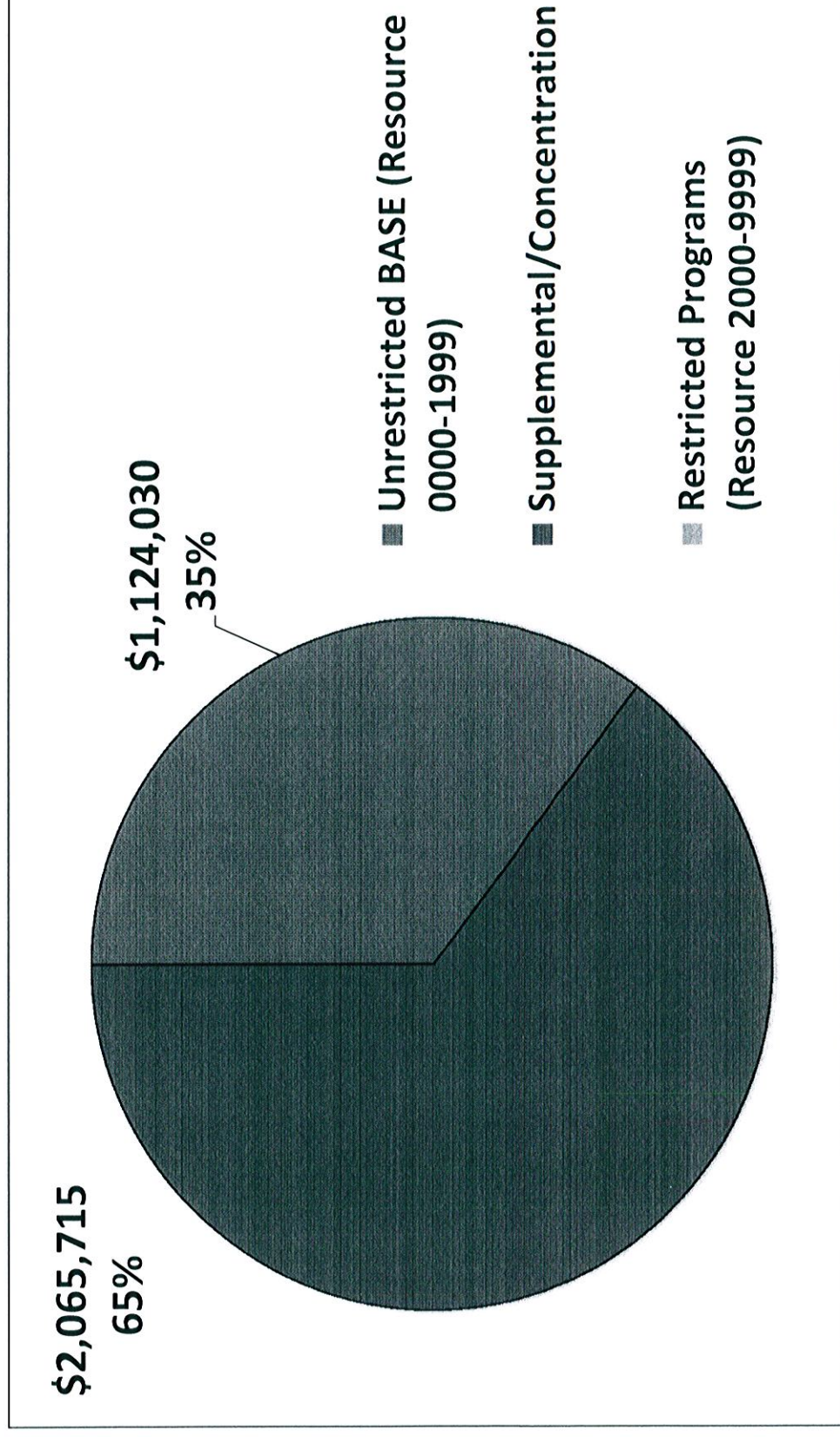
Improve instructional practice through professional development and professional learning communities at schools and recruiting and retaining high quality teachers



Total: \$ 14,521,379

Goal 3

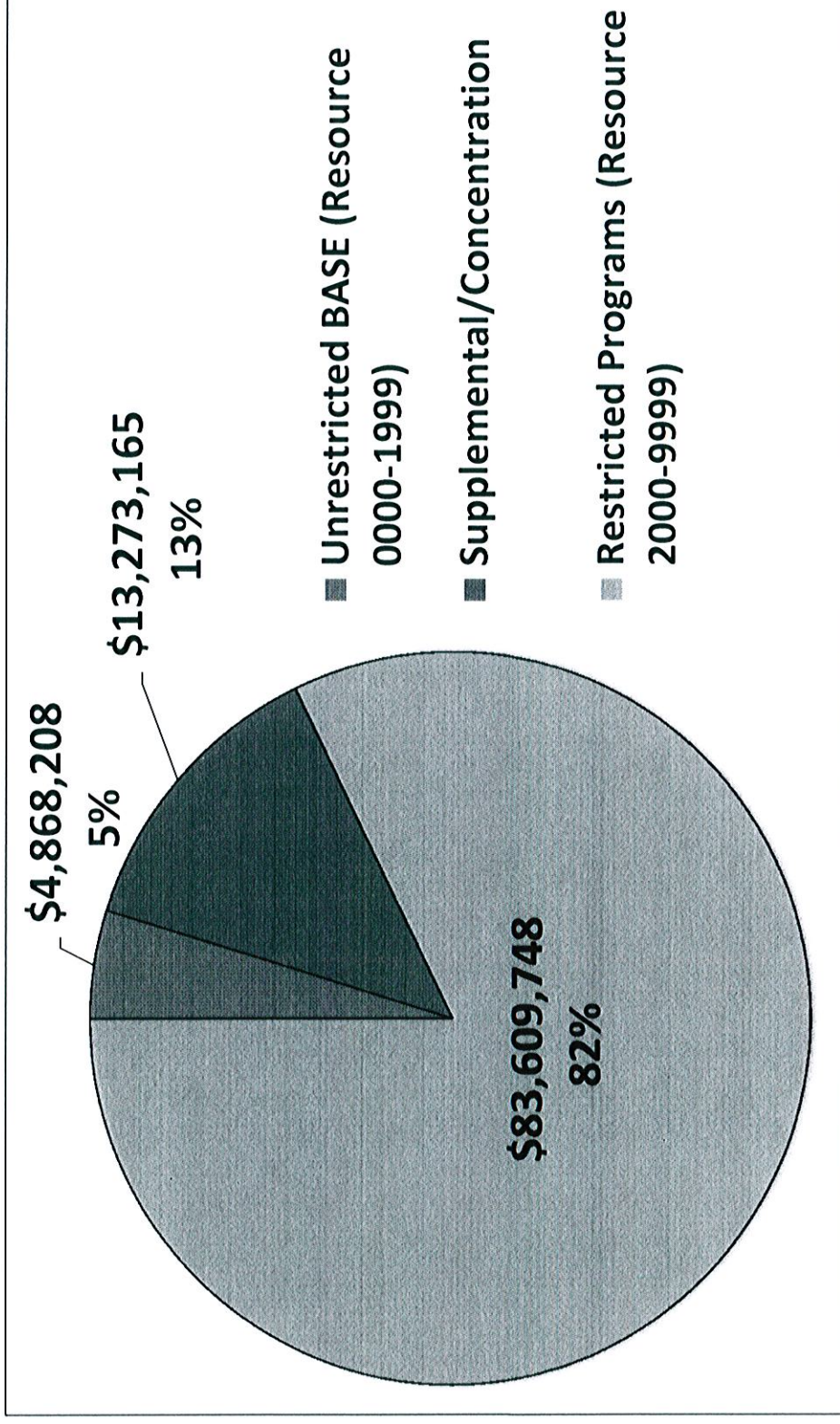
Increase parent and community engagement, involvement, and satisfaction.



Total: \$3,189,745

Goal 4

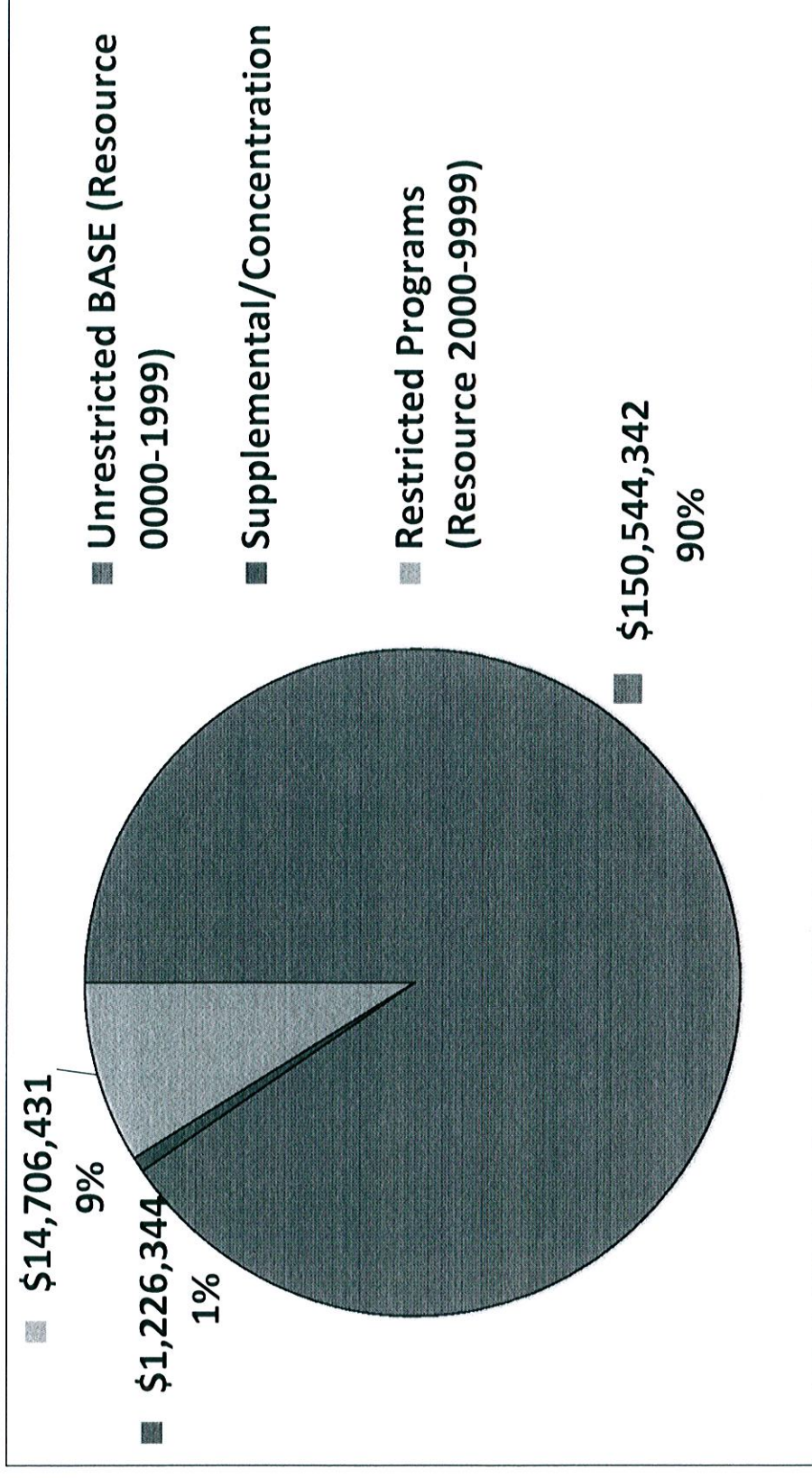
Improve student engagement and climate outcomes,
and allocate services to ELL and LI students.



Total: \$101,751,121

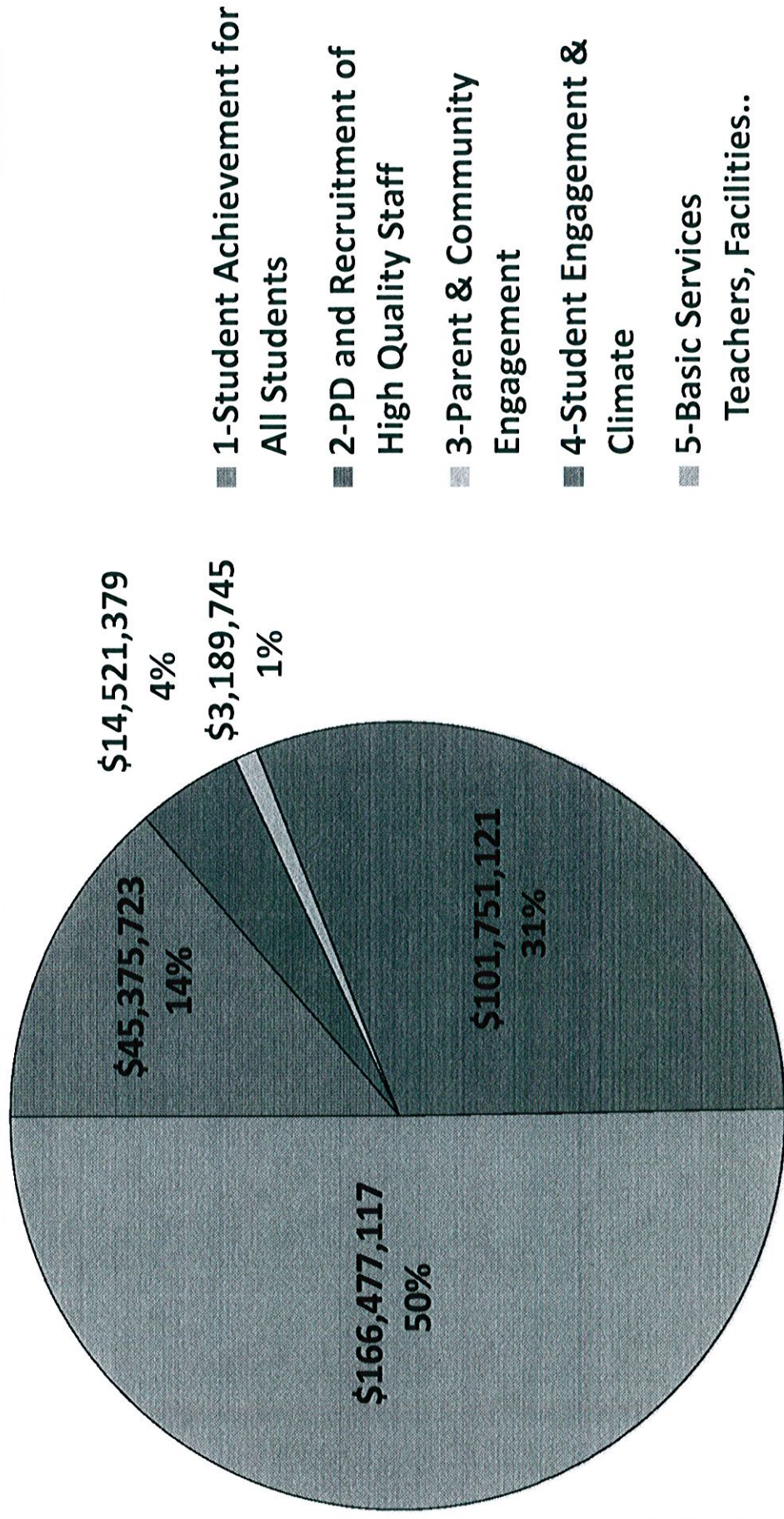
Goal 5

Provide services to all students, including teachers, facilities, access to materials and technology.



Total: \$166,477,117

Total General Fund by Goal



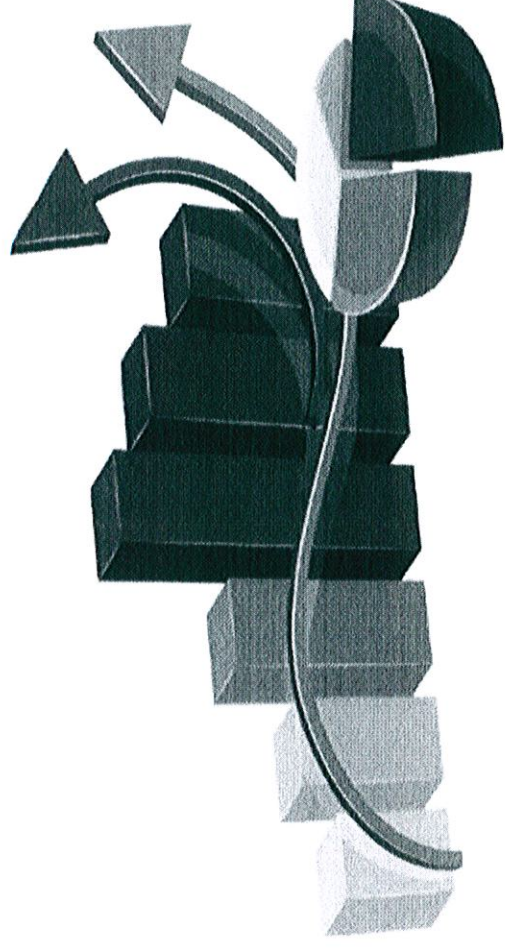
Total: \$331,315,085

All Inclusive Budget

- The concept of providing the community with a budget overview that includes all general fund resources has been a board interest
- The information provided in the previous pie graphs can be developed to be interactive using the same web tools that we are using for the LCAP
- When the budget is adopted comprehensive and interactive information can be shared on our website

Work in Progress

- This concept is a work in progress
- The coding concepts behind the graphs should be able to provide “drill down” information as we perfect the work
 - For instance providing FTE or how much spent on supplies



Next Steps

- May 25 – Public Hearing for 2016-17 LCAP
- June 15 – Public Hearing for 2016-17 Budget
- June 29 – Adoption of 2016-17 Budget

Financial reports available on the web
<http://www.wccusd.net/>

