

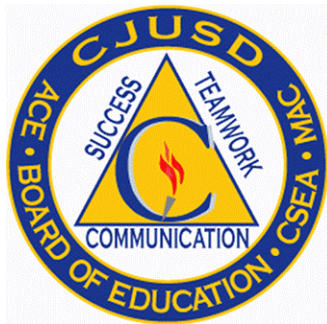
# Colton Joint Unified School District

1212 Valencia Drive, Colton, California 92324-1798

## SECOND INTERIM 2015-2016



*Alice Birney Elementary*



**Presented to Governing Board March 10, 2016**

**Colton Joint Unified School District**  
**2015-16 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2016**  
Presented March 10, 2016

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, as well as the financial condition of the Colton Joint School District as of the second reporting period. In addition, the Second Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

**Comparison of the State’s Proposed Budget, Enacted Budget, and January Revised Forecast**

The Governor released his revised 2015-16 budget proposal on May 14, 2015 (May Revision), which outlined an increase of general fund revenues from the January proposal over the three-year forecast period: 2013-14, 2014-15, and 2015-16. As a result, K-14 school districts and community colleges were estimated to receive \$5.5 billion of the new general fund revenue which produces an increase of over \$6 billion in Proposition 98 funding, after including additional local property tax collections. On January 7, Governor Brown released his 2016-17 budget proposal. The Governor reported the 2015-16 budget year state revenues will be \$3.534 billion higher than anticipated last June, most of which (\$3.041 billion) will be deposited to the Budget Stabilization Account under the provisions of Proposition 2.

The District’s adopted budget was prepared based on the state’s proposed budget (May Revision), and subsequently revised for the First Interim report based on the state’s enacted budget. The Second Interim report will incorporate updated factors based on the state’s January revised forecast. Below are the major changes between the Governor’s proposed budget, state’s enacted budget, and revised forecast.

**LCFF Gap Funding and Cost-of-Living-Adjustment (COLA):** Funding for the LCFF increased to \$5.994 billion rather than to \$6.1 billion. Illustrated below is a comparison of the gap funding percentages, and COLA percentages between the proposed budget, enacted state budget, and the January revised forecast:

<i>Description</i>	<b>2014-15</b>	<b>2015-16</b>
<b>LCFF Gap Funding % – Proposed</b>	29.97%	53.08%
<b>LCFF Gap Funding % – Enacted</b>	30.16%	51.52%
<b>LCFF Gap Funding % – Revised</b>	30.16%	51.97%
<b>Annual COLA – Proposed, Enacted &amp; Revised</b>	0.85%	1.02%

**K-12 Mandate Funding:** One-time mandate repayments remain unchanged at \$3.2 billion. This funding source is intended as a down payment on outstanding mandate debt, while providing school districts, county offices of education, and charter schools with discretionary resources to support essential investments in education. The amount of \$529 per ADA remains unchanged from what was reported at First Interim.

**Routine Restricted Maintenance Account:** The enacted state budget has extended the Routine Restricted Maintenance Account (RRMA) flexibility by delaying full implementation of the 3% requirement until 2020-21 in the following manner:

- 2015-16 & 2016-17:
  - The minimum contribution shall be the lesser of 2014-15 contributions or three percent of total general fund expenditures
- 2017-18 to 2019-20:
  - The greater of the following:
    - the lesser of 2014-15 contributions or three percent of total general fund expenditures

or

two percent of the total general fund expenditures for that year

Due to ongoing maintenance needs, the District is not utilizing the relaxed provisions, but rather contributing the recommended contribution of three percent.

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

The funds are categorized for the following amounts & objectives:

- \$490 million is for activities that promote the following:
  - Beginning teacher and administrator support and mentoring
  - Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support
  - Professional development for teachers and administrators that is aligned to the state academic content standards
  - Educator quality and effectiveness
- \$10 million in one-time funding is provided to the K-12 High Speed Network (HSN) for professional development and technical assistance to LEAs related to broadband network management, which include the following services:
  - Statewide training of technical staff
  - Dissemination of best practices
  - Guidance related to designing and managing broadband network infrastructure

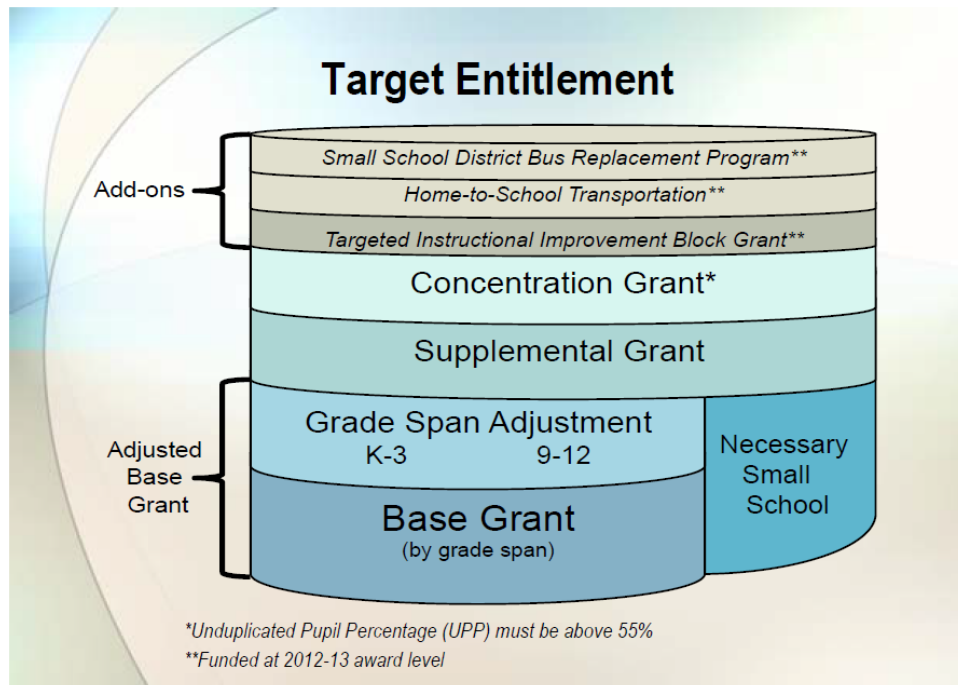
As a condition of receiving the funds, LEAs will be required to develop a plan for how the funds will be spent. The plan must be explained in a public hearing of the governing board

before it is adopted in a subsequent public meeting. On or before July 1, 2018, an LEA will submit a detailed report, still to be developed, to the California Department of Education (CDE). The District is expected to receive approximately \$1,785,000. *Please note that the District has updated its revenue budget for these funds, and expenditures will be budgeted once a formal plan is approved.*

**Major Revenue Source Descriptions**

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

The Target Entitlement represents what a Local Educational Agency (LEA) will receive at full implementation. The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, as well as, the District’s ADA. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage (UPP); foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations:



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula’s calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
  - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
  - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
    - Applied to grade span base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
  - Certified through enrollment data each fall (applied to supplemental and concentration grant calculations)
- **Percentage of Gap Funding During Transition**
  - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

**Supplemental and Concentration Grants:** Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. The specific report in CALPADS that provides the necessary data (1.17 FRPM/English Learner/Foster Youth report) has an age eligibility filter to assist LEAs in forecasting LCFF funding, which properly excludes kindergarten students whose 5<sup>th</sup> birthday is later than December 2<sup>nd</sup> of that year. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

**K-3 Class Size Augmentation:** The base grant for the K-3 grade span increases by an add-on of 10.40% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. For 2015-16 this equates to approximately \$380 per student. During implementation of the LCFF, and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
  - Collectively bargain an alternative class size ratio for this grade span, or
  - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.
- Currently, the District has alternative language that allows site ratios not to exceed a 24:1 ratio.

**Regional Occupational Programs / Career Technical Education:** Regional Occupational Programs (ROP) / Career Technical Education (CTE) funding was rolled into the LCFF base for districts and county offices that received the funding directly from the State. Districts are

no longer required to abide by the 2012-13 expenditure maintenance of effort requirement since it only related to 2013-14 and 2014-15.

Even though the 2.6% grade span adjustment is unrestricted, the intent of the funding is to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. A CTE component is required in the local control and accountability plans. Senate Bill 97 clarified that LCAPs should include goals related to the percentage of pupils that complete "career technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks."

Additionally, the enacted state budget provides for a California Career Technical Incentive Grant Program that is a competitive grant program administered by the CDE. Its purpose is to encourage and maintain the delivery of career technical programs during implementation of the LCFF. Program funding is \$400 million in 2015-16, \$300 million in 2016-17, and \$200 million in 2017-18 and will be appropriated based on the prior fiscal year's P-2 ADA for grades 7-12 as follows:

- 4% for ADA  $\leq$  140
- 8% for ADA  $>$  140 and  $\leq$  550
- 88% for ADA  $>$ 550

A proportional dollar-for-dollar match is required for the program and increases each year as follows:

- 2015-16, \$1 match for every dollar received
- 2016-17, \$1.50 match for every dollar received
- 2017-18, \$2 match for every dollar received

The matching dollars may come from LCFF, the federal Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Perkins), the California Partnership Academies (CPA), the Agricultural Career Technical Education Incentive Grant (Ag Grant), or any other source *except for* funding received from the California Career Pathways Trust.

**Home-To-School Transportation:** Home-to-School Transportation, including special education and small school district transportation, is a permanent add-on to LCFF target entitlements. Although the program has been repealed, the funds are made available to the school districts, county offices of education and charter schools that previously received this funding.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]; this requirement is ongoing.

**County Office General Purpose Transfer:** Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to county offices of education (COEs) based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence, requiring a manual transfer to their COE at the local level.

**California State Standards and Other Local Priorities (one-time funding):** As described above, an additional \$2.4 billion in Proposition 98 resources for a total of \$3.5 billion is proposed to be appropriated as one-time funding, which amounts to approximately \$601 per ADA. While these funds are unrestricted and can be spent in any manner approved by the LEA, the Governor encourages these one-time funds be used to invest in professional development, new teacher induction, instructional materials, and technology expansions.

**Educator Effectiveness:** The enacted state budget added \$500 million of one-time Proposition 98 funds for educator support. The funds will be allocated to school districts, county office of education, charter schools, and the state special schools based upon the number of certificated staff in the 2014-15 fiscal year. This funding will be available to spend over the next three years.

**Adult Education:** The 2015-16 budget provided \$500 million for the Adult Education Block Grant, and \$25 million in one-time funding for the development and collection of adult education outcome data.

Block grant funds for adult education may be used in seven priority areas: (1) elementary and secondary basic skills, (2) English as a second language & other programs, (3) workforce programs for older adults, (4) programs to help older adults assist children in school, (5) programs for adults with disabilities, (6) short-term career technical education, and (7) pre-apprenticeship programs.

The 2015-16 Budget Act provides funding to regional consortia in two parts: (1) maintenance of effort (MOE) funding and (2) need-based funding. Under the MOE part, up to \$375 million was earmarked for school districts and COEs that operated adult education programs in 2012-13 and subsequently became members of regional consortia. Under the need-based part, at least \$125 million was designated for regional consortia to distribute to members based on each region's share of the statewide need for adult education as determined by various state government as determined by the California Community College Chancellor, Superintendent of Public Instruction, and Executive Director of the State Board of Education.

### **Reserves & Cash Deferrals**

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 last November established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Since only three of the four conditions were met for 2014-15, there are no caps on district reserves for the 2015-16 budget.

Senate Bill (SB) 858 also requires that school districts, starting with the 2015-16 adopted budgets, must add new procedures to the public hearing. The new required procedure consists of providing the following disclosures at the public hearing for the 2015-16 budget adoption:

- The minimum reserve level required in each year
- The amount of assigned and unassigned ending fund balance that exceeds the minimum in each year
- Reasons for the reserve being greater than the minimum

On January 21, 2015, the Legislative Analyst’s Office (LAO) released a report regarding Senate Bill 858, which illustrated the rationale behind school district reserve levels, the benefits of prudent reserves, and the risks of reduced reserves. The report details five main reasons that school districts maintain adequate reserves:

- Managing cash flow
- Mitigating volatility in funding or expenditures
- Saving for larger purchases
- Addressing unexpected costs
- Reducing costs of borrowing

Further, the LAO described specific risks to school districts that lower their reserves in accordance with the SB 858 cap, including:

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position
- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

**Cash Management / Deferrals:** As illustrated below, all K-12 cash deferrals have been eliminated beginning in 2014-15:

<b>Time Frame</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
April to July	\$917,542,000	Eliminated	Eliminated
May to July	\$2,352,430,000	Eliminated	Eliminated
June to July	\$2,301,128,000	Eliminated	Eliminated
<b>Totals</b>	<b>\$5,571,100,000</b>	<b>\$0</b>	<b>\$0</b>

**2015-16 Colton Joint Unified Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 23,344 (excludes COE ADA of 58)
  - Estimate ADA to remain relatively consistent from 2015-16 going forward.

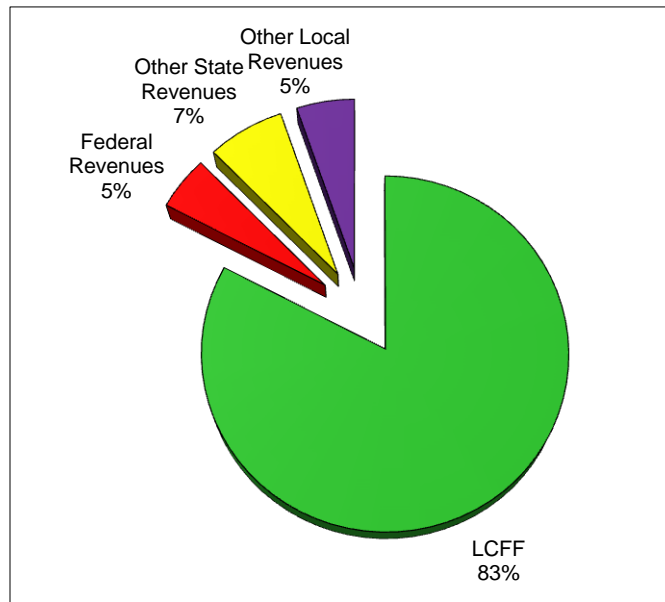


- ❖ The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 83.10%. The percentage will be revised based on final data.
- ❖ Lottery is estimated to increase from \$128 per ADA to \$140 ADA for unrestricted purposes, and from \$34 per ADA to \$41 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant remains at \$28 for K-8 ADA, and \$56 for 9-12 ADA.
- ❖ One-Time Mandated Cost reimbursement is \$529 per ADA vs. \$601 per ADA as originally estimated.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$205,506,701
Federal Revenues	\$14,333,395
Other State Revenues	\$21,278,952
Other Local Revenues	\$11,305,167
<b>TOTAL</b>	<b>\$252,424,215</b>



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets. These taxes will generate more than \$8 billion annually at their peak; however, they begin to expire commencing in 2016:

- The 0.25% sales tax increase expires in 2016 (i.e., the 2016-17 fiscal year)
- The high-bracket personal income tax increase expires in 2018 (i.e., the 2018-19 fiscal year)

Revenues generated from Proposition 30 are deposited into a State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

Distribution of the temporary taxes in the Proposition 30 Education Protection Account (EPA) began in 2012-13 and is slated to continue through the 2018-19 fiscal year. The Department of Finance estimates 2015-16 EPA revenues to be \$7.3 billion.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. While EPA dollars are part of and not in addition to State Aid for most school districts, the EPA funding is additional State Aid for Basic Aid districts. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for the 2014-15 & 2015-16 school years. Amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA) Budget</b>		
<i>Fiscal Year Ending 2015 &amp; 2016</i>		
	Colton Joint Unified School District	
	Fiscal Year	
	2014-15	2015-16
<b>BUDGETED EPA REVENUES:</b>		
<i>Estimated EPA Funds</i>	\$31,763,005	\$29,679,100
<b>BUDGETED EPA EXPENDITURES:</b>		
<i>Certificated Teacher Salaries</i>	\$25,574,205	\$20,086,057
<i>Certificated Teacher Benefits</i>	\$6,188,800	\$9,593,043
<b>TOTAL</b>	<b>\$31,763,005</b>	<b>\$29,679,100</b>

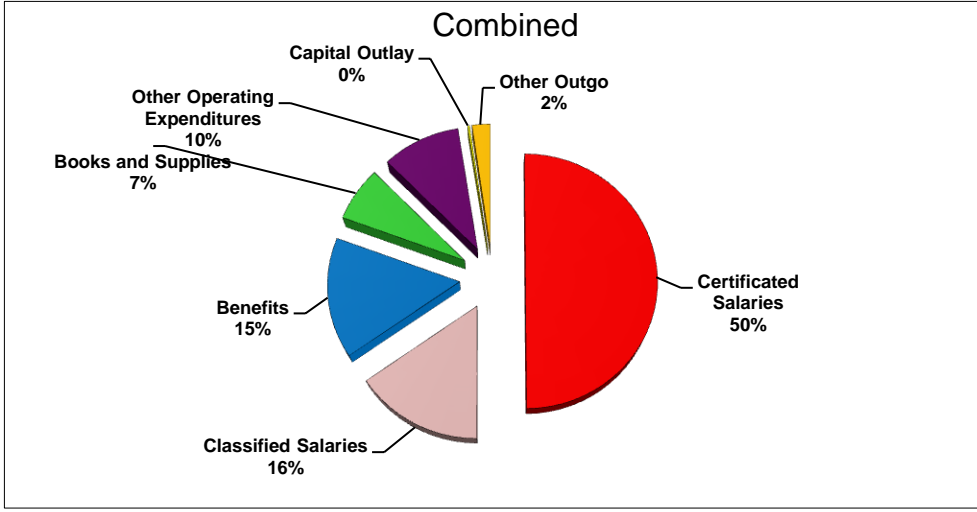
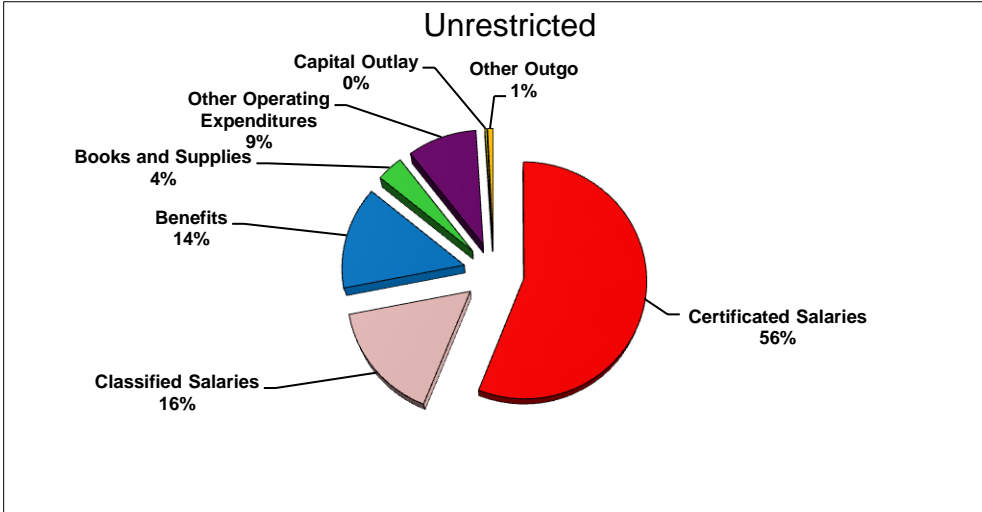
**Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately

86% of the District’s unrestricted budget, and approximately 81% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$98,118,471	\$113,439,679
Classified Salaries	\$27,052,211	\$35,403,984
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$42,610,868	\$50,892,148
Books and Supplies	\$9,258,434	\$16,695,012
Other Operating Expenditures	\$16,085,588	\$22,942,948
Capital Outlay	\$897,582	\$1,235,730
Other Outgo	\$1,687,230	\$2,599,983
<b>TOTAL</b>	<b>\$195,710,384</b>	<b>\$243,209,484</b>

Following is a graphical description of expenditures by percentage:



**Contributions to/from Restricted Programs**

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Amount
Project Lead the Way	\$10,000
Restricted Maintenance Account	\$7,221,325
Special Education	\$9,587,434
<b>TOTAL CONTRIBUTIONS</b>	<b>\$16,818,759</b>

**General Fund Summary**

Due to the infusion of one-time discretionary funds of \$11,717,000 (\$529 per ADA), the District’s 2015-16 General Fund projects a total operating surplus of \$5,739,731 resulting in an estimated ending fund balance of \$29,841,584. The components of the District’s fund balance are as follows: revolving cash - \$200,000; restricted programs - \$2,631,222; economic uncertainty - \$7,400,535; and unassigned / unappropriated of \$19,609,327. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in detail on the last page of the narrative.

**Cash Flow**

The District is anticipating having positive monthly cash balances during the 2015-16 school year.

**Fund Summaries**

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2016.

FUND	2014-15	Est. Net Change	2015-16
GENERAL (UNRESTRICTED & RESTRICTED)	\$24,101,853	\$5,739,731	\$29,841,584
CAFETERIA	\$3,498,110	(\$335,179)	\$3,162,931
CHILD DEVELOPMENT	\$236,297	\$25,646	\$261,943
BUILDING FUND	\$12,505,342	(\$12,187,612)	\$317,730
CAPITAL FACILITIES	\$13,276,724	(\$9,928,724)	\$3,348,000
COUNTY SCHOOL FACILITIES	\$534,908	(\$533,687)	\$1,221
SPECIAL RESERVE FOR CAPITAL OUTLAY	\$0	\$0	\$1,698,650
COMMUNITY FACILITY DISTRICT	\$8,998,107	\$3,544,028	\$12,542,135
BOND INTEREST & REDEMPTION	\$13,199,393	(\$6,325,000)	\$6,874,393
SELF INSURANCE	\$3,374,377	\$1,468,687	\$4,843,064

## **Multiyear Projection**

### ***Proposition 98 Revenues:***

In comparison to the 2015-16 enacted state budget, the 2016-17 Governor's proposed budget estimates \$4.4 billion of additional revenues to K-12 in the following manner:

- \$3.2 billion on an on-going basis for 2016-17 above current adopted levels
- \$800 million on a one-time basis, due to increased 2015-16 Proposition 98 recalculations
- \$400 million on a one-time basis due to increased 2014-15 Proposition 98 recalculations

Of particular note, the Governor has used Test 3 to calculate the test in 2016-17, which means the entitlement will be very sensitive to any downward revision in 2016-17 revenue at May Revision due to stock market volatility and the impact of capital gains income on state revenues. *This results in some downside revenue risk that has been absent in previous years.*

### ***2016-17 Budget Proposal Summaries:***

- **Cost of Living Adjustments:** \$22.9 million in ongoing Proposition 98 funding is provided to support a 0.47% cost of living adjustment for categorical programs that remain outside of the Local Control Funding Formula, including Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, and the American Indian Early Childhood Education Program.
- **Local Control Funding Formula:** a \$2.8 billion increase in LCFF gap funding is proposed for school districts and charters. The proposed funding level eliminates nearly 50% of the remaining LCFF funding gap and brings total LCFF formula implementation to 95% of the original targets statewide.
- **Special Education:** \$15.5 million decrease in Proposition 98 General Fund that reflects a projected decrease in Special Education ADA.
- **Charter School Growth:** \$61 million in Proposition 98 funding is provided for charter school growth.
- **Charter School Startup Grants:** \$20 million one-time Proposition 98 funding is proposed for charter school startup grants in 2016 and 2017, which will help offset the loss of federal funding previously available for this purpose.
- **Child Care:** Full implementation of 2015 Budget Act investments that includes an increase of \$16.9 million in non-Proposition 98 and \$30.9 million in Proposition 98 general fund.
- **Early Education Block Grant:** \$1.65 billion for the new block grant that will consolidate three programs – State Preschool Program (\$880 million), transitional kindergarten (\$725 million) Preschool Quality Rating and Improvement System (\$725 million). The proposal will result in greater local

financial flexibility and allow LEAs to develop programs that address their community's local needs.

- **Proposition 39:** \$365.4 million to support school district and charter school energy efficiency projects in 2016-17.
- **Proposition 47:** \$7.3 million to support investments aimed at improving outcomes for public school pupils in K-12 by reducing truancy and supporting pupils who are at risk of dropping out of school or are victims of crime, consistent with the provisions of Proposition 47.
- **One-Time Discretionary Funding:** \$1.2 billion in one-time Proposition 98 funding is provided for school districts, charter schools and county offices of education. All of the funds are intended to offset any mandate reimbursement claims. CDE estimated the per-ADA amount at \$207.

As noted above, the recent publication of the 2016-17 proposed budget assumes another year that will have a large increase in gap funding. However, it also affirms the projection of smaller year-over-year increases in the out years. As the gap between the LCFF floor and LCFF target decreases, larger percentage gap funding numbers will net smaller per pupil funding amounts. This results in smaller year-over-year increases since the remaining gap between the floor and target funding is narrows closer each year. A primary effect of smaller gap increases results in some districts not being able to cover the STRS and PERS contribution rate increases, which will affect even more districts subsequent to 2016-17.

***Reserves:***

The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical minimum reserve represents less than two weeks of payroll for many districts. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration. Illustrated below is guidance from various agencies concerning reserve levels:

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

The 2016-17 Budget Proposal does not address any proposed changes to the reserve cap triggers related to SB 858. However, the LAO's November Fiscal Outlook states the reserve cap would not take effect during their forecast period. As discussed above, districts are advised to continue to maintain higher than minimum reserves.

**General Planning Factors:**

Illustrated below are the latest factors released by the Department of Finance (DOF) that Districts may utilize as planning factors:

<b>Planning Factor</b>	<b>Fiscal Year</b>			
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>COLA (DOF)</b>	0.85%	1.02%	0.47%	2.13%
<b>LCFF Gap Funding Percentage (DOF)</b>	30.16%	51.97%	49.08%	45.34%
<b>STRS Employer Rates</b>	8.88%	10.73%	12.58%	14.43%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	11.771%	11.847%	13.05%	16.60%
<b>Lottery – unrestricted per ADA*</b>	\$128	\$140	\$140	\$140
<b>Lottery – Prop. 20 per ADA*</b>	\$34	\$41	\$41	\$41
<b>Mandated Cost per ADA / One Time Allocations (DOF)</b>	\$67	\$529	\$207	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$28	\$28	\$28	\$28
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$56	\$56	\$56	\$56
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$14	\$14	\$14	\$14
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$42	\$42	\$42	\$42
<b>Educator Effectiveness Funding</b>	\$0	\$1,466 per Cert. FTE	\$0	\$0
<b>Routine Restricted Maintenance Account</b>	1 %	Phase to 3%	Phase to 3%	Phase to 3%

*\* Lottery funding will no longer include the 2007-08 ROP and Adult Education ADA in 2015-16 and beyond.*

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

**Revenue Assumptions:**

As noted above, the Department of Finance (DOF) released the following estimated COLA percentages. In addition is a comparison of the estimated gap funding factors for DOF & School Services of California (SSC):

<b>Description</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>COLA (DOF &amp; SSC)</b>	0.85%	1.02%	1.60%	2.48%
<b>LCFF Gap Funding Percentage (DOF)</b>	30.16%	51.97%	49.08%	45.34%
<b>LCFF Gap Funding Percentage (SSC)</b>	30.16%	51.97%	49.08%	27.56%

The District anticipates enrollment to remain constant. The District’s Local Control Funding Formula (LCFF) is estimated to be adjusted per Department of Finance’s recommendations, consistent with the Governor’s proposal in January.

State revenue is estimated to decrease for 2016-17 primarily due to removing one-time 2015-16 discretionary mandated cost revenue, and remain constant thereafter. Local revenue is estimated to decrease for 2016-17 primarily due to removing ROP revenue previously provided by the County Office of Education, and remain constant thereafter. Increase of contributions to restricted programs is primarily due to accounting for increased costs associated with salary step costs, contributing additional funds to the ROP program due to the loss of local revenue, and increased RRMA contributions.

***Expenditure Assumptions:***

Salary changes from 2015-16 encompass step & column increases, as well as, one additional teaching position beginning 2016-17 associated with the automotive program.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. As illustrated below, employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

<b>CalSTRS Rates per Education Code Sections 22901.7 and 22950.5</b>							
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Employer</b>	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
<b>Member (2% at 60)</b>	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
<b>Member (2% at 62)</b>	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

The CalPERS Board approved an employer contribution rate of 11.847% for 2015-16. The agency estimates that the employer rate for 2016-17 will be approximately 13.05%. These rates are lower than previous estimates. Employee rates will continue at 7% for classic members, those who were members on December 31, 2012, and at 6% for new members.

<b>CalPERS Actual and Projected Rates</b>			
<b>2014-15 Actual</b>	<b>2015-16 Projected</b>	<b>2016-17 Projected</b>	<b>2017-18 Projected</b>
11.771%	11.847%	13.05%	16.6%*

*\*Rates have not been updated by CalPERS for 2017-18 and beyond*

Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Books and Supplies are expected to decrease for 2016-17 due to the removal of one-time expenditures and carryover. Services are estimated to decrease due to the removal of one-time expenditures. Increase of other outgo relates to increased contribution to Deferred



Maintenance Fund. Capital Outlay is expected to increase due to increase in additional transportation cost.

***Supplemental/Concentration Funding:***

The District has analyzed the balances of supplemental/concentration funding and related expenditure budgets and has identified available amounts yet to be prioritized. After matching the total supplemental/concentration funding estimated to be received through 2016-17 with the identified expenditures budgeted to address differentiated services delivered to targeted students, a total of \$2.9M of additional funding is available to be prioritized through the LCAP process. In addition, once the books are closed on 2015-16, there are certain to be budgets that have unspent balances that will be available for reprioritization in future years. [See schedule attached in board packet.]

***Estimated Ending Fund Balances:***

During 2016-17, the District estimates that the General Fund is projected to have a surplus of \$3,370,435 resulting in an ending General Fund balance of approximately \$33,212,020 million. After reservations, assignments, and restrictions, the 2016-17 unassigned / unappropriated fund balance is estimated to be approximately \$25,341,320.

During 2017-18, the District estimates that the General Fund is projected to have a surplus of \$1,905,380 resulting in an ending General Fund balance of approximately \$35,117,399 million. After reservations, assignments, and restrictions, the 2017-18 unassigned / unappropriated fund balance is estimated to be approximately \$27,071,299.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the state mandated reserve of 3% of total general fund outgo are reserved for the following activities:

	2015-16	2016-17	2017-18
<b>Ending Balance</b>	<b>29,841,584</b>	<b>33,212,020</b>	<b>35,117,399</b>
<b>Additional Reserves:</b>			
<b>Amount Disclosed per SB 858</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revolving/Stores/Prepays	200,000	200,000	200,000
Reserve for Econ Uncertainty (3%)	7,400,535	7,670,700	7,846,100
Restricted Programs	2,631,222	0	0
Unappropriated Fund Balance	19,609,827	25,341,320	27,071,299
<b>Total Ending Fund Balance</b>	<b>29,841,584</b>	<b>33,212,020</b>	<b>35,117,399</b>

***Conclusion:***

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Colton Joint Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain an economic uncertainty reserve of three percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

Colton Joint Unified School District  
2nd Interim 2015-16 and MYP

	Revised Budget 2015-16				Projection 2016-17				Projection 2017-18		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>Revenue</b>											
General Purpose	205,506,701	0	205,506,701	1	219,459,784	0	219,459,784	1	228,239,807	0	228,239,807
Federal Revenue	354,000	13,979,395	14,333,395	2	354,000	13,979,395	14,333,395	2	354,000	13,979,395	14,333,395
State Revenue	15,862,378	5,416,574	21,278,952	3	8,545,378	5,416,574	13,961,952	3	4,145,378	5,416,574	9,561,952
Local Revenue	741,326	10,563,841	11,305,167		741,326	10,563,841	11,305,167		741,326	10,563,841	11,305,167
<b>Total Revenue</b>	<b>222,464,405</b>	<b>29,959,810</b>	<b>252,424,215</b>		<b>229,100,488</b>	<b>29,959,810</b>	<b>259,060,298</b>		<b>233,480,511</b>	<b>29,959,810</b>	<b>263,440,321</b>
<b>Expenditures</b>											
Certificated Salaries	98,118,471	15,321,208	113,439,679	4	101,245,821	15,551,008	116,796,829	4	103,118,821	15,780,808	118,899,629
Classified Salaries	27,052,211	8,351,773	35,403,984	4	28,422,011	8,477,073	36,899,084	4	28,848,311	8,602,373	37,450,684
Benefits	42,610,868	8,281,280	50,892,148	5	47,781,011	8,601,575	56,382,586	5	52,973,511	9,160,976	62,134,487
Books and Supplies	9,258,434	7,436,578	16,695,012		7,108,434	7,436,578	14,545,012		7,108,434	7,436,578	14,545,012
Other Services & Oper. Expenses	16,085,588	6,857,360	22,942,948		15,635,588	6,768,052	22,403,640		15,705,588	4,136,830	19,842,418
Capital Outlay	897,582	338,148	1,235,730		1,033,582	338,148	1,371,730		1,033,582	338,148	1,371,730
Other Outgo 7xxx	3,364,725	0	3,364,725		3,364,725	0	3,364,725		3,364,725	0	3,364,725
Transfer of Indirect 73xx	(1,677,495)	912,752	(764,743)		(1,677,495)	912,752	(764,743)		(1,677,495)	912,752	(764,743)
Unidentified Budget ((Cuts)/Increase)	0	0	0		0	0	0		0	0	0
<b>Total Expenditures</b>	<b>195,710,384</b>	<b>47,499,100</b>	<b>243,209,484</b>		<b>202,913,677</b>	<b>48,085,186</b>	<b>250,998,863</b>		<b>210,475,477</b>	<b>46,368,465</b>	<b>256,843,942</b>
Deficit/Surplus	26,754,021	(17,539,290)	9,214,731		26,186,812	(18,125,376)	8,061,435		23,005,035	(16,408,655)	6,596,380
Other Sources/(uses)			0		0	0	0		0	0	0
Transfers in/(out)	(1,475,000)	(2,000,000)	(3,475,000)		(2,691,000)	(2,000,000)	(4,691,000)		(2,691,000)	(2,000,000)	(4,691,000)
Contributions to Restricted	(16,818,759)	16,818,759	0		(17,494,154)	17,494,154	0		(18,408,655)	18,408,655	0
<b>Net increase (decrease) in Fund Balance</b>	<b>8,460,262</b>	<b>(2,720,531)</b>	<b>5,739,731</b>		<b>6,001,658</b>	<b>(2,631,222)</b>	<b>3,370,435</b>		<b>1,905,380</b>	<b>0</b>	<b>1,905,380</b>
Beginning Balance	18,750,100	5,351,753	24,101,853		27,210,362	2,631,222	29,841,584		33,212,020	0	33,212,020
<b>Ending Balance</b>	<b>27,210,362</b>	<b>2,631,222</b>	<b>29,841,584</b>		<b>33,212,020</b>	<b>0</b>	<b>33,212,020</b>		<b>35,117,399</b>	<b>0</b>	<b>35,117,399</b>
Revolving/Stores/Prepays	200,000		200,000		200,000		200,000		200,000		200,000
Reserve for Econ Uncertainty (3%)	7,400,535		7,400,535		7,670,700		7,670,700		7,846,100		7,846,100
Restricted Programs		2,631,222	2,631,222			0	0			0	0
<b>Unappropriated Fund Balance</b>	<b>19,609,827</b>	<b>0</b>	<b>19,609,827</b>		<b>25,341,320</b>	<b>0</b>	<b>25,341,320</b>		<b>27,071,299</b>	<b>0</b>	<b>27,071,299</b>
<i>Unappropriated Percent</i>			<b>8.1%</b>				<b>10.1%</b>				<b>10.5%</b>

Notes:

Colton Joint Unified School District  
2nd Interim 2015-16 and MYP

- <sup>1</sup> Decreased of \$97,375.00 in 2015-16 since adopted budget due to decrease in gap funding. MYP using gap funding
- <sup>2</sup> Projected flat ADA and flat staffing going forward.
- <sup>3</sup> MYP removed one-time discretionary revenue (\$11.7 million) and related expenditures (\$2.6 million). Added additional one-time discretionary revenue (\$200/ADA).
- <sup>4</sup> MYP includes estimated cost of step & column.
- <sup>5</sup> Projection includes estimated annula increases in state pension percentages for both STRS & PERS.

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2016 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Dr. Frank Miranda Telephone: 909-580-5000 ext. 6609  
Title: Director of Fiscal Services E-mail: Frank\_Miranda@cjusd.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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

# 01 GENERAL FUND





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	205,604,076.00	204,798,669.00	118,523,724.09	205,506,701.00	708,032.00	0.3%
2) Federal Revenue		8100-8299	13,072,375.00	14,313,028.00	7,161,054.19	14,333,395.00	20,367.00	0.1%
3) Other State Revenue		8300-8599	20,725,063.00	19,167,225.00	15,126,015.37	21,278,952.00	2,111,727.00	11.0%
4) Other Local Revenue		8600-8799	10,114,673.00	12,654,816.00	5,290,219.79	11,305,167.00	(1,349,649.00)	-10.7%
5) TOTAL, REVENUES			249,516,187.00	250,933,738.00	146,101,013.44	252,424,215.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	113,693,963.00	114,375,301.00	52,519,348.98	113,439,679.03	935,621.97	0.8%
2) Classified Salaries		2000-2999	35,537,954.00	36,574,347.00	19,205,030.01	35,403,983.72	1,170,363.28	3.2%
3) Employee Benefits		3000-3999	52,077,936.00	51,281,787.00	24,793,245.28	50,892,148.33	389,638.67	0.8%
4) Books and Supplies		4000-4999	12,381,846.00	16,256,203.39	4,996,236.82	16,695,012.77	(438,809.38)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	21,392,913.00	23,100,092.07	10,901,071.61	22,942,948.61	157,143.46	0.7%
6) Capital Outlay		6000-6999	1,726,000.00	1,233,662.00	546,227.39	1,235,730.00	(2,068.00)	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,364,725.00	3,364,725.00	1,548,343.34	3,364,725.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(764,743.00)	(764,743.00)	(138,652.67)	(764,743.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			239,410,594.00	245,421,374.46	114,370,850.76	243,209,484.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,105,593.00	5,512,363.54	31,730,162.68	9,214,730.54		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,300,000.00	3,475,000.00	1,475,000.00	3,475,000.00	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			(1,300,000.00)	(3,475,000.00)	(1,475,000.00)	(3,475,000.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,805,593.00	2,037,363.54	30,255,162.68	5,739,730.54		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	21,539,107.24	24,101,852.54		24,101,852.54	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)			21,539,107.24	24,101,852.54		24,101,852.54		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,539,107.24	24,101,852.54		24,101,852.54		
2) Ending Balance, June 30 (E + F1e)			30,344,700.24	26,139,216.08		29,841,583.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	50,000.00	50,000.00		50,000.00		
Stores								
		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			2,586,680.00	2,391,300.39		2,631,222.39		
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	20,336,695.24	16,326,590.69		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	7,221,325.00	4,763,434.00		7,400,535.00		
Unassigned/Unappropriated Amount								
		9790	0.00	2,457,891.00		19,609,825.69		

Description	Resource Codes	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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	170,941,436.00	167,678,138.00	88,851,302.00	162,187,645.00	(5,490,493.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	27,202,724.00	29,660,615.00	14,839,092.00	29,679,600.00	18,985.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	5,169,182.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	125,000.00	125,000.00	66,159.15	124,442.00	(558.00)	-0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,649,916.00	10,649,916.00	6,197,474.60	11,623,968.00	974,052.00	9.1%
Unsecured Roll Taxes		8042	475,000.00	475,000.00	571,657.81	446,299.00	(28,701.00)	-6.0%
Prior Years' Taxes		8043	100,000.00	100,000.00	117,729.05	120,000.00	20,000.00	20.0%
Supplemental Taxes		8044	135,000.00	135,000.00	184,152.80	194,217.00	59,217.00	43.9%
Education Revenue Augmentation Fund (ERAF)		8045	(4,275,000.00)	(4,275,000.00)	(1,654,440.36)	(3,308,881.00)	966,119.00	-22.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,000.00	200,000.00	4,170,952.07	4,397,400.00	4,197,400.00	2098.7%
Penalties and Interest from Delinquent Taxes		8048	50,000.00	50,000.00	10,462.97	42,011.00	(7,989.00)	-16.0%
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			205,604,076.00	204,798,669.00	118,523,724.09	205,506,701.00	708,032.00	0.3%
<b>LCFF Transfers</b>								
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	0.00	0.00	0.00	0.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>205,604,076.00</b>	<b>204,798,669.00</b>	<b>118,523,724.09</b>	<b>205,506,701.00</b>	<b>708,032.00</b>	<b>0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,636,829.00	3,612,842.00	1,657,865.00	3,636,829.00	23,987.00	0.7%
Special Education Discretionary Grants		8182	489,443.00	491,834.00	289,411.62	488,214.00	(3,620.00)	-0.7%
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	6,396,583.00	7,534,632.00	3,600,133.00	7,534,632.00	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	870,554.00	916,753.00	572,222.47	916,753.00	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	0.00	16,981.00	4,301.00	16,981.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	576,559.00	692,612.00	452,583.50	692,612.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	171,352.00	186,352.00	94,543.54	186,352.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	148,661.67	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	931,055.00	861,022.00	341,332.39	861,022.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,072,375.00</b>	<b>14,313,028.00</b>	<b>7,161,054.19</b>	<b>14,333,395.00</b>	<b>20,367.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,081,641.00	12,511,898.00	10,813,663.00	12,511,898.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,545,310.00	3,545,310.00	1,052,647.02	4,232,265.00	686,955.00	19.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,537,500.00	1,537,500.00	1,123,125.00	1,537,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,560,612.00	1,572,517.00	2,136,580.35	2,997,289.00	1,424,772.00	90.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,725,063.00</b>	<b>19,167,225.00</b>	<b>15,126,015.37</b>	<b>21,278,952.00</b>	<b>2,111,727.00</b>	<b>11.0%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
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	2,000,000.00	1,107,228.82	2,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	3,660.95	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	126,000.00	126,000.00	20,686.09	126,000.00	0.00	0.0%
Interest		8660	150,300.00	150,300.00	69,131.45	150,300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	140,882.00	466,116.00	393,170.48	480,026.00	13,910.00	3.0%
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	9,692,491.00	9,907,400.00	3,696,342.00	8,543,841.00	(1,363,559.00)	-13.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,114,673.00</b>	<b>12,654,816.00</b>	<b>5,290,219.79</b>	<b>11,305,167.00</b>	<b>(1,349,649.00)</b>	<b>-10.7%</b>
<b>TOTAL, REVENUES</b>			<b>249,516,187.00</b>	<b>250,933,738.00</b>	<b>146,101,013.44</b>	<b>252,424,215.00</b>	<b>1,490,477.00</b>	<b>0.6%</b>

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	96,083,042.00	95,670,063.00	43,774,286.21	94,792,638.76	877,424.24	0.9%
Certificated Pupil Support Salaries		1200	6,772,999.00	7,594,237.00	3,323,742.78	7,511,450.91	82,786.09	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,413,437.00	9,531,475.00	4,712,258.80	9,553,960.93	(22,485.93)	-0.2%
Other Certificated Salaries		1900	1,424,485.00	1,579,526.00	709,061.19	1,581,628.43	(2,102.43)	-0.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>113,693,963.00</b>	<b>114,375,301.00</b>	<b>52,519,348.98</b>	<b>113,439,679.03</b>	<b>935,621.97</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,554,254.00	5,869,193.00	2,957,769.18	5,590,059.51	279,133.49	4.8%
Classified Support Salaries		2200	17,701,574.00	17,400,741.00	9,071,730.72	16,539,706.07	861,034.93	4.9%
Classified Supervisors' and Administrators' Salaries		2300	2,694,187.00	3,008,946.00	1,651,382.30	3,005,627.67	3,318.33	0.1%
Clerical, Technical and Office Salaries		2400	9,081,961.00	9,770,522.00	5,251,014.23	9,727,159.47	43,362.53	0.4%
Other Classified Salaries		2900	505,978.00	524,945.00	273,133.58	541,431.00	(16,486.00)	-3.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>35,537,954.00</b>	<b>36,574,347.00</b>	<b>19,205,030.01</b>	<b>35,403,983.72</b>	<b>1,170,363.28</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,680,235.00	12,121,046.00	5,582,453.94	12,056,626.50	64,419.50	0.5%
PERS		3201-3202	3,939,853.00	4,136,298.00	2,175,411.47	4,146,974.60	(10,676.60)	-0.3%
OASDI/Medicare/Alternative		3301-3302	4,327,272.00	4,305,196.00	2,196,236.51	4,254,704.48	50,491.52	1.2%
Health and Welfare Benefits		3401-3402	26,435,248.00	26,103,009.00	12,637,166.27	25,840,879.77	262,129.23	1.0%
Unemployment Insurance		3501-3502	77,177.00	79,909.00	35,840.03	79,184.20	724.80	0.9%
Workers' Compensation		3601-3602	4,606,151.00	4,521,929.00	2,156,537.06	4,499,378.78	22,550.22	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,000.00	14,400.00	9,600.00	14,400.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>52,077,936.00</b>	<b>51,281,787.00</b>	<b>24,793,245.28</b>	<b>50,892,148.33</b>	<b>389,638.67</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,509,100.00	4,575,692.00	1,753,235.64	4,575,692.00	0.00	0.0%
Books and Other Reference Materials		4200	171,626.00	425,492.00	187,014.54	472,753.00	(47,261.00)	-11.1%
Materials and Supplies		4300	6,304,499.00	9,119,712.78	2,316,387.05	9,685,721.16	(566,008.38)	-6.2%
Noncapitalized Equipment		4400	2,396,621.00	2,135,306.61	739,599.59	1,960,846.61	174,460.00	8.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,381,846.00</b>	<b>16,256,203.39</b>	<b>4,996,236.82</b>	<b>16,695,012.77</b>	<b>(438,809.38)</b>	<b>-2.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,082,733.00	1,986,693.87	1,112,999.51	1,855,481.25	131,212.62	6.6%
Travel and Conferences		5200	775,201.00	943,692.00	379,587.58	980,210.58	(36,518.58)	-3.9%
Dues and Memberships		5300	46,850.00	48,453.00	26,207.57	50,353.00	(1,900.00)	-3.9%
Insurance		5400-5450	968,921.00	969,488.00	944,488.00	969,488.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,854,701.00	4,987,081.00	2,744,954.27	4,993,787.64	(6,706.64)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,196,228.00	5,268,524.00	2,005,025.85	5,213,890.77	54,633.23	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,010.00)	(63,010.00)	(22,874.58)	(38,010.00)	(25,000.00)	39.7%
Professional/Consulting Services and Operating Expenditures		5800	7,831,920.00	8,239,227.20	3,528,963.99	8,197,407.37	41,819.83	0.5%
Communications		5900	699,369.00	719,943.00	181,719.42	720,340.00	(397.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,392,913.00</b>	<b>23,100,092.07</b>	<b>10,901,071.61</b>	<b>22,942,948.61</b>	<b>157,143.46</b>	<b>0.7%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	119,754.00	25,604.00	119,754.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,726,000.00	1,113,908.00	520,623.39	1,115,976.00	(2,068.00)	-0.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,726,000.00</b>	<b>1,233,662.00</b>	<b>546,227.39</b>	<b>1,235,730.00</b>	<b>(2,068.00)</b>	<b>-0.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	7,549.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	2,453.54	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,000,000.00	2,000,000.00	1,229,173.54	2,000,000.00	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	89,310.00	89,310.00	46,460.45	89,310.00	0.00	0.0%
Other Debt Service - Principal		7439	525,415.00	525,415.00	262,706.81	525,415.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,364,725.00</b>	<b>3,364,725.00</b>	<b>1,548,343.34</b>	<b>3,364,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(764,743.00)	(764,743.00)	(138,652.67)	(764,743.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(764,743.00)</b>	<b>(764,743.00)</b>	<b>(138,652.67)</b>	<b>(764,743.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>239,410,594.00</b>	<b>245,421,374.46</b>	<b>114,370,850.76</b>	<b>243,209,484.46</b>	<b>2,211,890.00</b>	<b>0.9%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	175,000.00	175,000.00	175,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,300,000.00	3,300,000.00	1,300,000.00	3,300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,300,000.00	3,475,000.00	1,475,000.00	3,475,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,300,000.00)	(3,475,000.00)	(1,475,000.00)	(3,475,000.00)	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	205,604,076.00	204,798,669.00	118,523,724.09	205,506,701.00	708,032.00	0.3%
2) Federal Revenue		8100-8299	354,000.00	354,000.00	108,286.94	354,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,985,088.00	15,415,345.00	11,817,648.22	15,862,378.00	447,033.00	2.9%
4) Other Local Revenue		8600-8799	422,182.00	727,416.00	(637,525.56)	741,326.00	13,910.00	1.9%
5) TOTAL, REVENUES			223,365,346.00	221,295,430.00	129,812,133.69	222,464,405.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	97,955,479.00	98,535,837.00	45,199,042.52	98,118,471.00	417,366.00	0.4%
2) Classified Salaries		2000-2999	26,255,385.00	27,206,105.00	14,752,031.94	27,052,211.00	153,894.00	0.6%
3) Employee Benefits		3000-3999	43,601,074.00	42,824,943.00	20,624,961.41	42,610,868.00	214,075.00	0.5%
4) Books and Supplies		4000-4999	7,495,245.00	10,615,634.39	2,684,006.89	9,258,434.37	1,357,200.02	12.8%
5) Services and Other Operating Expenditures		5000-5999	15,453,753.00	16,285,422.20	8,308,221.75	16,085,588.20	199,834.00	1.2%
6) Capital Outlay		6000-6999	1,726,000.00	895,514.00	311,385.66	897,582.00	(2,068.00)	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,364,725.00	3,364,725.00	1,546,600.55	3,364,725.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,564,673.00)	(1,674,856.00)	(624,010.08)	(1,677,494.98)	2,638.98	-0.2%
9) TOTAL, EXPENDITURES			194,286,988.00	198,053,324.59	92,802,240.64	195,710,384.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			29,078,358.00	23,242,105.41	37,009,893.05	26,754,020.41		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,300,000.00	1,475,000.00	1,475,000.00	1,475,000.00	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	(16,562,638.00)	(16,769,289.00)	0.00	(16,818,759.00)	(49,470.00)	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,862,638.00)	(18,244,289.00)	(1,475,000.00)	(18,293,759.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,215,720.00	4,997,816.41	35,534,893.05	8,460,261.41		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	16,542,300.24	18,750,099.28		18,750,099.28	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)			16,542,300.24	18,750,099.28		18,750,099.28		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,542,300.24	18,750,099.28		18,750,099.28		
2) Ending Balance, June 30 (E + F1e)			27,758,020.24	23,747,915.69		27,210,360.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	50,000.00	50,000.00		50,000.00		
Stores								
		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	20,336,695.24	16,326,590.69		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	7,221,325.00	4,763,434.00		7,400,535.00		
Unassigned/Unappropriated Amount								
		9790	0.00	2,457,891.00		19,609,825.69		

Description	Resource Codes	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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	170,941,436.00	167,678,138.00	88,851,302.00	162,187,645.00	(5,490,493.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	27,202,724.00	29,660,615.00	14,839,092.00	29,679,600.00	18,985.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	5,169,182.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	125,000.00	125,000.00	66,159.15	124,442.00	(558.00)	-0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,649,916.00	10,649,916.00	6,197,474.60	11,623,968.00	974,052.00	9.1%
Unsecured Roll Taxes		8042	475,000.00	475,000.00	571,657.81	446,299.00	(28,701.00)	-6.0%
Prior Years' Taxes		8043	100,000.00	100,000.00	117,729.05	120,000.00	20,000.00	20.0%
Supplemental Taxes		8044	135,000.00	135,000.00	184,152.80	194,217.00	59,217.00	43.9%
Education Revenue Augmentation Fund (ERAF)		8045	(4,275,000.00)	(4,275,000.00)	(1,654,440.36)	(3,308,881.00)	966,119.00	-22.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,000.00	200,000.00	4,170,952.07	4,397,400.00	4,197,400.00	2098.7%
Penalties and Interest from Delinquent Taxes		8048	50,000.00	50,000.00	10,462.97	42,011.00	(7,989.00)	-16.0%
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			205,604,076.00	204,798,669.00	118,523,724.09	205,506,701.00	708,032.00	0.3%
<b>LCFF Transfers</b>								
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	0.00	0.00	0.00	0.00	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			205,604,076.00	204,798,669.00	118,523,724.09	205,506,701.00	708,032.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	354,000.00	354,000.00	108,286.94	354,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>354,000.00</b>	<b>354,000.00</b>	<b>108,286.94</b>	<b>354,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	14,081,641.00	12,511,898.00	10,813,663.00	12,511,898.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,826,447.00	2,826,447.00	996,534.87	3,273,480.00	447,033.00	15.8%
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	77,000.00	77,000.00	7,450.35	77,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,985,088.00</b>	<b>15,415,345.00</b>	<b>11,817,648.22</b>	<b>15,862,378.00</b>	<b>447,033.00</b>	<b>2.9%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
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	(1,107,174.53)	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	5,000.00	5,000.00	3,660.95	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	126,000.00	126,000.00	20,686.09	126,000.00	0.00	0.0%
Interest		8660	150,300.00	150,300.00	69,131.45	150,300.00	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	140,882.00	446,116.00	376,170.48	460,026.00	13,910.00	3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>422,182.00</b>	<b>727,416.00</b>	<b>(637,525.56)</b>	<b>741,326.00</b>	<b>13,910.00</b>	<b>1.9%</b>
<b>TOTAL, REVENUES</b>			<b>223,365,346.00</b>	<b>221,295,430.00</b>	<b>129,812,133.69</b>	<b>222,464,405.00</b>	<b>1,168,975.00</b>	<b>0.5%</b>

Description	Resource Codes	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	84,148,461.00	83,847,017.00	38,309,356.00	83,399,651.00	447,366.00	0.5%
Certificated Pupil Support Salaries		1200	4,210,142.00	4,982,181.00	2,120,320.68	4,982,181.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,897,679.00	8,989,148.00	4,441,997.76	9,019,148.00	(30,000.00)	-0.3%
Other Certificated Salaries		1900	699,197.00	717,491.00	327,368.08	717,491.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>97,955,479.00</b>	<b>98,535,837.00</b>	<b>45,199,042.52</b>	<b>98,118,471.00</b>	<b>417,366.00</b>	<b>0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,356,403.00	1,599,558.00	730,006.77	1,590,279.00	9,279.00	0.6%
Classified Support Salaries		2200	14,199,747.00	14,013,994.00	7,769,268.21	13,851,788.00	162,206.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	2,182,294.00	2,400,127.00	1,323,907.99	2,399,960.00	167.00	0.0%
Clerical, Technical and Office Salaries		2400	8,078,236.00	8,734,754.00	4,683,251.95	8,737,484.00	(2,730.00)	0.0%
Other Classified Salaries		2900	438,705.00	457,672.00	245,597.02	472,700.00	(15,028.00)	-3.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,255,385.00</b>	<b>27,206,105.00</b>	<b>14,752,031.94</b>	<b>27,052,211.00</b>	<b>153,894.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,092,603.00	10,518,870.00	4,816,351.13	10,507,745.00	11,125.00	0.1%
PERS		3201-3202	2,908,287.00	3,090,513.00	1,644,690.49	3,069,090.00	21,423.00	0.7%
OASDI/Medicare/Alternative		3301-3302	3,437,962.00	3,399,325.00	1,748,738.44	3,366,846.00	32,479.00	1.0%
Health and Welfare Benefits		3401-3402	22,196,357.00	21,928,659.00	10,572,340.87	21,791,492.00	137,167.00	0.6%
Unemployment Insurance		3501-3502	65,177.00	67,285.00	29,982.85	67,127.00	158.00	0.2%
Workers' Compensation		3601-3602	3,888,688.00	3,805,891.00	1,803,257.63	3,794,168.00	11,723.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,000.00	14,400.00	9,600.00	14,400.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>43,601,074.00</b>	<b>42,824,943.00</b>	<b>20,624,961.41</b>	<b>42,610,868.00</b>	<b>214,075.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,750,000.00	2,816,592.00	251,506.87	2,816,592.00	0.00	0.0%
Books and Other Reference Materials		4200	119,195.00	235,528.00	142,976.00	257,839.00	(22,311.00)	-9.5%
Materials and Supplies		4300	3,905,775.00	5,981,470.78	1,683,221.86	4,772,700.76	1,208,770.02	20.2%
Noncapitalized Equipment		4400	1,720,275.00	1,582,043.61	606,302.16	1,411,302.61	170,741.00	10.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,495,245.00</b>	<b>10,615,634.39</b>	<b>2,684,006.89</b>	<b>9,258,434.37</b>	<b>1,357,200.02</b>	<b>12.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	511,208.00	526,423.00	210,335.32	579,510.00	(53,087.00)	-10.1%
Dues and Memberships		5300	46,850.00	48,453.00	26,207.57	50,353.00	(1,900.00)	-3.9%
Insurance		5400-5450	968,921.00	969,488.00	944,488.00	969,488.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,821,476.00	4,937,751.00	2,721,599.20	4,941,895.00	(4,144.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,012,585.00	4,354,358.00	1,742,896.93	3,899,066.00	455,292.00	10.5%
Transfers of Direct Costs		5710	(413,512.00)	(447,561.00)	(88,884.17)	(442,026.00)	(5,535.00)	1.2%
Transfers of Direct Costs - Interfund		5750	(64,510.00)	(64,516.00)	(23,500.08)	(39,516.00)	(25,000.00)	38.8%
Professional/Consulting Services and Operating Expenditures		5800	4,874,416.00	5,247,308.20	2,595,215.51	5,412,703.20	(165,395.00)	-3.2%
Communications		5900	696,319.00	713,718.00	179,863.47	714,115.00	(397.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,453,753.00</b>	<b>16,285,422.20</b>	<b>8,308,221.75</b>	<b>16,085,588.20</b>	<b>199,834.00</b>	<b>1.2%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,726,000.00	895,514.00	311,385.66	897,582.00	(2,068.00)	-0.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,726,000.00</b>	<b>895,514.00</b>	<b>311,385.66</b>	<b>897,582.00</b>	<b>(2,068.00)</b>	<b>-0.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	7,549.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	710.75	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,000,000.00	2,000,000.00	1,229,173.54	2,000,000.00	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	89,310.00	89,310.00	46,460.45	89,310.00	0.00	0.0%
Other Debt Service - Principal		7439	525,415.00	525,415.00	262,706.81	525,415.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,364,725.00</b>	<b>3,364,725.00</b>	<b>1,546,600.55</b>	<b>3,364,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(799,930.00)	(910,113.00)	(485,357.41)	(912,751.98)	2,638.98	-0.3%
Transfers of Indirect Costs - Interfund		7350	(764,743.00)	(764,743.00)	(138,652.67)	(764,743.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,564,673.00)</b>	<b>(1,674,856.00)</b>	<b>(624,010.08)</b>	<b>(1,677,494.98)</b>	<b>2,638.98</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>194,286,988.00</b>	<b>198,053,324.59</b>	<b>92,802,240.64</b>	<b>195,710,384.59</b>	<b>2,342,940.00</b>	<b>1.2%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	175,000.00	175,000.00	175,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,300,000.00	1,475,000.00	1,475,000.00	1,475,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(16,562,638.00)	(16,769,289.00)	0.00	(16,818,759.00)	(49,470.00)	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,562,638.00)	(16,769,289.00)	0.00	(16,818,759.00)	(49,470.00)	0.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(17,862,638.00)	(18,244,289.00)	(1,475,000.00)	(18,293,759.00)	(49,470.00)	0.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,718,375.00	13,959,028.00	7,052,767.25	13,979,395.00	20,367.00	0.1%
3) Other State Revenue		8300-8599	3,739,975.00	3,751,880.00	3,308,367.15	5,416,574.00	1,664,694.00	44.4%
4) Other Local Revenue		8600-8799	9,692,491.00	11,927,400.00	5,927,745.35	10,563,841.00	(1,363,559.00)	-11.4%
5) TOTAL, REVENUES			26,150,841.00	29,638,308.00	16,288,879.75	29,959,810.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	15,738,484.00	15,839,464.00	7,320,306.46	15,321,208.03	518,255.97	3.3%
2) Classified Salaries		2000-2999	9,282,569.00	9,368,242.00	4,452,998.07	8,351,772.72	1,016,469.28	10.9%
3) Employee Benefits		3000-3999	8,476,862.00	8,456,844.00	4,168,283.87	8,281,280.33	175,563.67	2.1%
4) Books and Supplies		4000-4999	4,886,601.00	5,640,569.00	2,312,229.93	7,436,578.40	(1,796,009.40)	-31.8%
5) Services and Other Operating Expenditures		5000-5999	5,939,160.00	6,814,669.87	2,592,849.86	6,857,360.41	(42,690.54)	-0.6%
6) Capital Outlay		6000-6999	0.00	338,148.00	234,841.73	338,148.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	1,742.79	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	799,930.00	910,113.00	485,357.41	912,751.98	(2,638.98)	-0.3%
9) TOTAL, EXPENDITURES			45,123,606.00	47,368,049.87	21,568,610.12	47,499,099.87		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,972,765.00)	(17,729,741.87)	(5,279,730.37)	(17,539,289.87)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	2,000,000.00	0.00	2,000,000.00	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	16,562,638.00	16,769,289.00	0.00	16,818,759.00	49,470.00	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,562,638.00	14,769,289.00	0.00	14,818,759.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,410,127.00)	(2,960,452.87)	(5,279,730.37)	(2,720,530.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,996,807.00	5,351,753.26		5,351,753.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,996,807.00	5,351,753.26		5,351,753.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,996,807.00	5,351,753.26		5,351,753.26		
2) Ending Balance, June 30 (E + F1e)			2,586,680.00	2,391,300.39		2,631,222.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,586,680.00	2,391,300.39		2,631,222.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,636,829.00	3,612,842.00	1,657,865.00	3,636,829.00	23,987.00	0.7%
Special Education Discretionary Grants		8182	489,443.00	491,834.00	289,411.62	488,214.00	(3,620.00)	-0.7%
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	6,396,583.00	7,534,632.00	3,600,133.00	7,534,632.00	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	870,554.00	916,753.00	572,222.47	916,753.00	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	0.00	16,981.00	4,301.00	16,981.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	576,559.00	692,612.00	452,583.50	692,612.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	171,352.00	186,352.00	94,543.54	186,352.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	148,661.67	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	577,055.00	507,022.00	233,045.45	507,022.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,718,375.00</b>	<b>13,959,028.00</b>	<b>7,052,767.25</b>	<b>13,979,395.00</b>	<b>20,367.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	718,863.00	718,863.00	56,112.15	958,785.00	239,922.00	33.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,537,500.00	1,537,500.00	1,123,125.00	1,537,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,483,612.00	1,495,517.00	2,129,130.00	2,920,289.00	1,424,772.00	95.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,739,975.00</b>	<b>3,751,880.00</b>	<b>3,308,367.15</b>	<b>5,416,574.00</b>	<b>1,664,694.00</b>	<b>44.4%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
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	2,000,000.00	2,214,403.35	2,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	20,000.00	17,000.00	20,000.00	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	9,692,491.00	9,907,400.00	3,696,342.00	8,543,841.00	(1,363,559.00)	-13.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,692,491.00	11,927,400.00	5,927,745.35	10,563,841.00	(1,363,559.00)	-11.4%
<b>TOTAL, REVENUES</b>			26,150,841.00	29,638,308.00	16,288,879.75	29,959,810.00	321,502.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	11,934,581.00	11,823,046.00	5,464,930.21	11,392,987.76	430,058.24	3.6%
Certificated Pupil Support Salaries		1200	2,562,857.00	2,612,056.00	1,203,422.10	2,529,269.91	82,786.09	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	515,758.00	542,327.00	270,261.04	534,812.93	7,514.07	1.4%
Other Certificated Salaries		1900	725,288.00	862,035.00	381,693.11	864,137.43	(2,102.43)	-0.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>15,738,484.00</b>	<b>15,839,464.00</b>	<b>7,320,306.46</b>	<b>15,321,208.03</b>	<b>518,255.97</b>	<b>3.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,197,851.00	4,269,635.00	2,227,762.41	3,999,780.51	269,854.49	6.3%
Classified Support Salaries		2200	3,501,827.00	3,386,747.00	1,302,462.51	2,687,918.07	698,828.93	20.6%
Classified Supervisors' and Administrators' Salaries		2300	511,893.00	608,819.00	327,474.31	605,667.67	3,151.33	0.5%
Clerical, Technical and Office Salaries		2400	1,003,725.00	1,035,768.00	567,762.28	989,675.47	46,092.53	4.5%
Other Classified Salaries		2900	67,273.00	67,273.00	27,536.56	68,731.00	(1,458.00)	-2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,282,569.00</b>	<b>9,368,242.00</b>	<b>4,452,998.07</b>	<b>8,351,772.72</b>	<b>1,016,469.28</b>	<b>10.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,587,632.00	1,602,176.00	766,102.81	1,548,881.50	53,294.50	3.3%
PERS		3201-3202	1,031,566.00	1,045,785.00	530,720.98	1,077,884.60	(32,099.60)	-3.1%
OASDI/Medicare/Alternative		3301-3302	889,310.00	905,871.00	447,498.07	887,858.48	18,012.52	2.0%
Health and Welfare Benefits		3401-3402	4,238,891.00	4,174,350.00	2,064,825.40	4,049,387.77	124,962.23	3.0%
Unemployment Insurance		3501-3502	12,000.00	12,624.00	5,857.18	12,057.20	566.80	4.5%
Workers' Compensation		3601-3602	717,463.00	716,038.00	353,279.43	705,210.78	10,827.22	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,476,862.00</b>	<b>8,456,844.00</b>	<b>4,168,283.87</b>	<b>8,281,280.33</b>	<b>175,563.67</b>	<b>2.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,759,100.00	1,759,100.00	1,501,728.77	1,759,100.00	0.00	0.0%
Books and Other Reference Materials		4200	52,431.00	189,964.00	44,038.54	214,914.00	(24,950.00)	-13.1%
Materials and Supplies		4300	2,398,724.00	3,138,242.00	633,165.19	4,913,020.40	(1,774,778.40)	-56.6%
Noncapitalized Equipment		4400	676,346.00	553,263.00	133,297.43	549,544.00	3,719.00	0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,886,601.00</b>	<b>5,640,569.00</b>	<b>2,312,229.93</b>	<b>7,436,578.40</b>	<b>(1,796,009.40)</b>	<b>-31.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,082,733.00	1,986,693.87	1,112,999.51	1,855,481.25	131,212.62	6.6%
Travel and Conferences		5200	263,993.00	417,269.00	169,252.26	400,700.58	16,568.42	4.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,225.00	49,330.00	23,355.07	51,892.64	(2,562.64)	-5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,183,643.00	914,166.00	262,128.92	1,314,824.77	(400,658.77)	-43.8%
Transfers of Direct Costs		5710	413,512.00	447,561.00	88,884.17	442,026.00	5,535.00	1.2%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,506.00	625.50	1,506.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,957,504.00	2,991,919.00	933,748.48	2,784,704.17	207,214.83	6.9%
Communications		5900	3,050.00	6,225.00	1,855.95	6,225.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,939,160.00</b>	<b>6,814,669.87</b>	<b>2,592,849.86</b>	<b>6,857,360.41</b>	<b>(42,690.54)</b>	<b>-0.6%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	119,754.00	25,604.00	119,754.00	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	218,394.00	209,237.73	218,394.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>338,148.00</b>	<b>234,841.73</b>	<b>338,148.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	1,742.79	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>1,742.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	799,930.00	910,113.00	485,357.41	912,751.98	(2,638.98)	-0.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>799,930.00</b>	<b>910,113.00</b>	<b>485,357.41</b>	<b>912,751.98</b>	<b>(2,638.98)</b>	<b>-0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,123,606.00</b>	<b>47,368,049.87</b>	<b>21,568,610.12</b>	<b>47,499,099.87</b>	<b>(131,050.00)</b>	<b>-0.3%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	16,562,638.00	16,769,289.00	0.00	16,818,759.00	49,470.00	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,562,638.00	16,769,289.00	0.00	16,818,759.00	49,470.00	0.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			16,562,638.00	14,769,289.00	0.00	14,818,759.00	(49,470.00)	0.3%



<b>Resource</b>	<b>Description</b>	<b>2015-16 Projected Year Totals</b>
5640	Medi-Cal Billing Option	643,502.16
6230	California Clean Energy Jobs Act	143,325.00
6300	Lottery: Instructional Materials	286,661.22
6512	Special Ed: Mental Health Services	1,412,035.07
7400	Quality Education Investment Act	145,698.94
Total, Restricted Balance		<u>2,631,222.39</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,307.50	22,307.50	22,334.73	22,334.73	27.23	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,307.50	22,307.50	22,334.73	22,334.73	27.23	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	45.00	45.00	57.93	57.93	12.93	29%
b. Special Education-Special Day Class	35.00	35.00	9.17	9.17	(25.83)	-74%
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	80.00	80.00	67.10	67.10	(12.90)	-16%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,387.50	22,387.50	22,401.83	22,401.83	14.33	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

# **12 CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,159,377.00	1,159,377.00	273,963.00	1,112,311.00	(47,066.00)	-4.1%
3) Other State Revenue		8300-8599	1,267,723.00	1,267,723.00	663,221.78	1,419,106.00	151,383.00	11.9%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	698.72	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			2,428,300.00	2,428,300.00	937,883.50	2,532,617.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	514,724.00	514,724.00	267,347.78	514,724.00	0.00	0.0%
2) Classified Salaries		2000-2999	874,853.00	874,853.00	514,715.14	827,787.00	47,066.00	5.4%
3) Employee Benefits		3000-3999	765,379.00	765,379.00	350,690.02	765,379.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,103.00	24,723.00	13,403.77	176,106.00	(151,383.00)	-612.3%
5) Services and Other Operating Expenditures		5000-5999	109,247.00	109,627.00	65,129.71	109,627.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	27,492.00	27,491.89	27,492.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,857.00	70,857.00	12,142.32	70,857.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,375,163.00	2,402,655.00	1,265,920.63	2,506,972.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			53,137.00	25,645.00	(328,037.13)	25,645.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,137.00	25,645.00	(328,037.13)	25,645.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	324,831.00	236,297.98		236,297.98	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)								
			324,831.00	236,297.98		236,297.98		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			324,831.00	236,297.98		236,297.98		
2) Ending Balance, June 30 (E + F1e)								
			377,968.00	261,942.98		261,942.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	377,968.00	261,942.98		261,942.98		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,159,377.00	1,159,377.00	273,963.00	1,112,311.00	(47,066.00)	-4.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,159,377.00</b>	<b>1,159,377.00</b>	<b>273,963.00</b>	<b>1,112,311.00</b>	<b>(47,066.00)</b>	<b>-4.1%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,267,723.00	1,267,723.00	663,221.78	1,419,106.00	151,383.00	11.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,267,723.00</b>	<b>1,267,723.00</b>	<b>663,221.78</b>	<b>1,419,106.00</b>	<b>151,383.00</b>	<b>11.9%</b>
<b>OTHER LOCAL REVENUE</b>								
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	1,200.00	1,200.00	632.51	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	66.21	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,200.00</b>	<b>1,200.00</b>	<b>698.72</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,428,300.00</b>	<b>2,428,300.00</b>	<b>937,883.50</b>	<b>2,532,617.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	501,191.00	501,191.00	254,028.69	501,191.00	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	13,533.00	13,533.00	13,319.09	13,533.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>514,724.00</b>	<b>514,724.00</b>	<b>267,347.78</b>	<b>514,724.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	458,830.00	458,830.00	274,620.06	411,764.00	47,066.00	10.3%
Classified Support Salaries		2200	164,908.00	164,908.00	97,028.99	164,908.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,637.00	74,637.00	44,016.00	74,637.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	122,063.00	122,063.00	76,464.88	122,063.00	0.00	0.0%
Other Classified Salaries		2900	54,415.00	54,415.00	22,585.21	54,415.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>874,853.00</b>	<b>874,853.00</b>	<b>514,715.14</b>	<b>827,787.00</b>	<b>47,066.00</b>	<b>5.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	55,440.00	55,440.00	27,902.56	55,440.00	0.00	0.0%
PERS		3201-3202	93,709.00	93,709.00	56,653.56	93,709.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	71,401.00	71,401.00	41,450.53	71,401.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	501,942.00	501,942.00	200,833.76	501,942.00	0.00	0.0%
Unemployment Insurance		3501-3502	690.00	690.00	387.69	690.00	0.00	0.0%
Workers' Compensation		3601-3602	42,197.00	42,197.00	23,461.92	42,197.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>765,379.00</b>	<b>765,379.00</b>	<b>350,690.02</b>	<b>765,379.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	25,103.00	20,103.00	9,545.53	171,486.00	(151,383.00)	-753.0%
Noncapitalized Equipment		4400	0.00	4,620.00	3,858.24	4,620.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,103.00</b>	<b>24,723.00</b>	<b>13,403.77</b>	<b>176,106.00</b>	<b>(151,383.00)</b>	<b>-612.3%</b>

Description	Resource Codes	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,200.00	3,200.00	1,437.16	3,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,465.00	56,465.00	12,698.05	56,465.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,860.00	5,240.00	2,757.65	5,240.00	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	30,854.00	30,854.00	37,924.30	30,854.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,879.00	6,879.00	8,502.00	6,879.00	0.00	0.0%
Communications		5900	6,989.00	6,989.00	1,810.55	6,989.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>109,247.00</b>	<b>109,627.00</b>	<b>65,129.71</b>	<b>109,627.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	27,492.00	27,491.89	27,492.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>27,492.00</b>	<b>27,491.89</b>	<b>27,492.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	70,857.00	70,857.00	12,142.32	70,857.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>70,857.00</b>	<b>70,857.00</b>	<b>12,142.32</b>	<b>70,857.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,375,163.00</b>	<b>2,402,655.00</b>	<b>1,265,920.63</b>	<b>2,506,972.00</b>		



Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

# **13 NUTRITION SERVICES FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,430,697.00	12,430,697.00	4,210,970.04	12,430,697.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,067,429.00	1,067,429.00	318,222.19	1,067,429.00	0.00	0.0%
4) Other Local Revenue		8600-8799	829,500.00	829,500.00	345,750.55	829,500.00	0.00	0.0%
5) TOTAL, REVENUES			14,327,626.00	14,327,626.00	4,874,942.78	14,327,626.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,659,300.00	4,667,093.00	2,454,048.30	4,667,093.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,159,015.00	2,152,722.00	1,156,803.36	2,152,722.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,973,510.00	5,958,929.46	2,078,462.54	5,983,929.46	(25,000.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	621,056.00	472,136.54	227,268.75	447,136.54	25,000.00	5.3%
6) Capital Outlay		6000-6999	375,000.00	712,000.00	132,216.32	712,000.00	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	693,886.00	693,886.00	126,510.35	693,886.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,481,767.00	14,656,767.00	6,175,309.62	14,656,767.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(154,141.00)	(329,141.00)	(1,300,366.84)	(329,141.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	175,000.00	175,000.00	175,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	175,000.00	175,000.00	175,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(154,141.00)	(154,141.00)	(1,125,366.84)	(154,141.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,700,793.00	3,498,109.65		3,498,109.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(181,038.00)	(181,038.00)	New
c) As of July 1 - Audited (F1a + F1b)			4,700,793.00	3,498,109.65		3,317,071.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,793.00	3,498,109.65		3,317,071.65		
2) Ending Balance, June 30 (E + F1e)			4,546,652.00	3,343,968.65		3,162,930.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	40,000.00	40,000.00		40,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,481,652.00	3,278,968.65		3,097,930.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	12,430,697.00	12,430,697.00	4,210,970.04	12,430,697.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,430,697.00</b>	<b>12,430,697.00</b>	<b>4,210,970.04</b>	<b>12,430,697.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,067,429.00	1,067,429.00	318,222.19	1,067,429.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,067,429.00</b>	<b>1,067,429.00</b>	<b>318,222.19</b>	<b>1,067,429.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	800,000.00	800,000.00	330,876.89	800,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	2,983.59	9,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,500.00	20,500.00	11,890.07	20,500.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>829,500.00</b>	<b>829,500.00</b>	<b>345,750.55</b>	<b>829,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,327,626.00</b>	<b>14,327,626.00</b>	<b>4,874,942.78</b>	<b>14,327,626.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,928,800.00	3,936,593.00	2,064,554.07	3,936,593.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	400,500.00	400,500.00	231,831.29	400,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	330,000.00	330,000.00	157,662.94	330,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,659,300.00</b>	<b>4,667,093.00</b>	<b>2,454,048.30</b>	<b>4,667,093.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	467,000.00	467,439.73	266,294.48	467,439.73	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	304,400.00	306,785.55	178,252.97	306,785.55	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,267,260.00	1,252,430.01	637,429.13	1,252,430.01	0.00	0.0%
Unemployment Insurance		3501-3502	2,105.00	2,105.00	1,205.06	2,105.00	0.00	0.0%
Workers' Compensation		3601-3602	118,250.00	123,961.71	73,621.72	123,961.71	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,159,015.00</b>	<b>2,152,722.00</b>	<b>1,156,803.36</b>	<b>2,152,722.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	645,510.00	680,510.00	164,510.48	680,510.00	0.00	0.0%
Noncapitalized Equipment		4400	120,000.00	130,609.49	106,779.35	130,609.49	0.00	0.0%
Food		4700	5,208,000.00	5,147,809.97	1,807,172.71	5,172,809.97	(25,000.00)	-0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,973,510.00</b>	<b>5,958,929.46</b>	<b>2,078,462.54</b>	<b>5,983,929.46</b>	<b>(25,000.00)</b>	<b>-0.4%</b>

Description	Resource Codes	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	1,450.80	3,000.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	8,434.20	5,400.80	8,434.20	0.00	0.0%
Insurance		5400-5450	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	315,000.00	72,570.00	25,552.41	72,570.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,500.00	277,676.34	169,556.29	277,676.34	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	7,056.00	7,056.00	(15,049.72)	(17,944.00)	25,000.00	354.3%
Professional/Consulting Services and Operating Expenditures		5800	93,500.00	96,400.00	38,804.71	96,400.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	1,553.46	2,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>621,056.00</b>	<b>472,136.54</b>	<b>227,268.75</b>	<b>447,136.54</b>	<b>25,000.00</b>	<b>5.3%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	350,000.00	337,000.00	132,216.32	337,000.00	0.00	0.0%
Equipment Replacement		6500	25,000.00	375,000.00	0.00	375,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>375,000.00</b>	<b>712,000.00</b>	<b>132,216.32</b>	<b>712,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	693,886.00	693,886.00	126,510.35	693,886.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>693,886.00</b>	<b>693,886.00</b>	<b>126,510.35</b>	<b>693,886.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,481,767.00</b>	<b>14,656,767.00</b>	<b>6,175,309.62</b>	<b>14,656,767.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	175,000.00	175,000.00	175,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>175,000.00</b>	<b>175,000.00</b>	<b>175,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>175,000.00</b>	<b>175,000.00</b>	<b>175,000.00</b>		



# 21 BUILDING FUND



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	28,000.00	59,900.00	29,935.73	68,100.00	8,200.00	13.7%
5) TOTAL, REVENUES			28,000.00	59,900.00	29,935.73	68,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	228,086.00	266,786.00	143,797.54	266,786.00	0.00	0.0%
3) Employee Benefits		3000-3999	79,969.00	89,499.00	48,578.03	89,499.00	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	52,000.00	52,000.00	32,825.00	57,000.00	(5,000.00)	-9.6%
6) Capital Outlay		6000-6999	11,933,145.00	11,847,426.52	1,091,690.23	11,842,426.52	5,000.00	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			12,293,200.00	12,255,711.52	1,316,890.80	12,255,711.52		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,265,200.00)	(12,195,811.52)	(1,286,955.07)	(12,187,611.52)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,265,200.00)	(12,195,811.52)	(1,286,955.07)	(12,187,611.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,265,200.00	12,505,341.92		12,505,341.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,265,200.00	12,505,341.92		12,505,341.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,265,200.00	12,505,341.92		12,505,341.92		
2) Ending Balance, June 30 (E + F1e)			0.00	309,530.40		317,730.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	295,196.97		295,196.97		
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	14,333.43		22,533.43		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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	28,000.00	59,900.00	29,935.73	68,100.00	8,200.00	13.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			28,000.00	59,900.00	29,935.73	68,100.00	8,200.00	13.7%
<b>TOTAL, REVENUES</b>			28,000.00	59,900.00	29,935.73	68,100.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	175,502.00	201,502.00	108,785.32	201,502.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,584.00	65,284.00	35,012.22	65,284.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>228,086.00</b>	<b>266,786.00</b>	<b>143,797.54</b>	<b>266,786.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	27,021.00	31,221.00	17,034.14	31,221.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17,448.00	19,253.00	10,530.27	19,253.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,543.00	31,053.00	16,628.45	31,053.00	0.00	0.0%
Unemployment Insurance		3501-3502	114.00	129.00	71.26	129.00	0.00	0.0%
Workers' Compensation		3601-3602	6,843.00	7,843.00	4,313.91	7,843.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>79,969.00</b>	<b>89,499.00</b>	<b>48,578.03</b>	<b>89,499.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	11,000.00	16,000.00	15,000.00	16,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,000.00	36,000.00	17,825.00	41,000.00	(5,000.00)	-13.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>52,000.00</b>	<b>52,000.00</b>	<b>32,825.00</b>	<b>57,000.00</b>	<b>(5,000.00)</b>	<b>-9.6%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	11,853,145.00	11,767,426.52	1,091,690.23	11,762,426.52	5,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,933,145.00</b>	<b>11,847,426.52</b>	<b>1,091,690.23</b>	<b>11,842,426.52</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,293,200.00</b>	<b>12,255,711.52</b>	<b>1,316,890.80</b>	<b>12,255,711.52</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

# **25 CAPITAL FACILITIES FUND**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	416,500.00	463,700.00	214,043.13	463,700.00	0.00	0.0%
5) TOTAL, REVENUES			416,500.00	463,700.00	214,043.13	463,700.00		
<b>B. EXPENDITURES</b>								
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	100,000.00	128,500.00	117,332.44	128,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,238,220.00	1,338,220.00	393,500.51	1,338,220.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,054,204.00	10,925,704.00	364,839.82	10,925,704.00	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			12,392,424.00	12,392,424.00	875,672.77	12,392,424.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,975,924.00)	(11,928,724.00)	(661,629.64)	(11,928,724.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,000,000.00	0.00	2,000,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,975,924.00)	(9,928,724.00)	(661,629.64)	(9,928,724.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,975,924.00	13,276,724.39		13,276,724.39	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)			11,975,924.00	13,276,724.39		13,276,724.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,975,924.00	13,276,724.39		13,276,724.39		
2) Ending Balance, June 30 (E + F1e)			0.00	3,348,000.39		3,348,000.39		
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	3,348,000.39		3,348,000.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	16,500.00	63,700.00	32,247.69	63,700.00	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	400,000.00	400,000.00	181,795.44	400,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>416,500.00</b>	<b>463,700.00</b>	<b>214,043.13</b>	<b>463,700.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>416,500.00</b>	<b>463,700.00</b>	<b>214,043.13</b>	<b>463,700.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	90,000.00	91,100.00	91,088.42	91,100.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	37,400.00	26,244.02	37,400.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			100,000.00	128,500.00	117,332.44	128,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	395,220.00	395,220.00	328,740.00	395,220.00	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	818,000.00	918,000.00	64,760.51	918,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,238,220.00	1,338,220.00	393,500.51	1,338,220.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Land Improvements		6170	641,000.00	637,500.00	8,635.48	637,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,098,204.00	9,973,204.00	356,204.34	9,973,204.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,054,204.00</b>	<b>10,925,704.00</b>	<b>364,839.82</b>	<b>10,925,704.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>12,392,424.00</b>	<b>12,392,424.00</b>	<b>875,672.77</b>	<b>12,392,424.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	2,000,000.00	0.00	2,000,000.00		

# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,008.00	1,608.00	1,194.09	1,608.00	0.00	0.0%
5) TOTAL, REVENUES			1,008.00	1,608.00	1,194.09	1,608.00		
<b>B. EXPENDITURES</b>								
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	545,443.00	535,294.87	523,507.01	535,294.87	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			545,443.00	535,294.87	523,507.01	535,294.87		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(544,435.00)	(533,686.87)	(522,312.92)	(533,686.87)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(544,435.00)	(533,686.87)	(522,312.92)	(533,686.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	545,055.10	534,908.28		534,908.28	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)			545,055.10	534,908.28		534,908.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,055.10	534,908.28		534,908.28		
2) Ending Balance, June 30 (E + F1e)			620.10	1,221.41		1,221.41		
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) Legally Restricted Balance		9740	620.10	1,221.41		1,221.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	1,008.00	1,608.00	1,194.09	1,608.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,008.00	1,608.00	1,194.09	1,608.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,008.00	1,608.00	1,194.09	1,608.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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	545,443.00	535,294.87	523,507.01	535,294.87	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>545,443.00</b>	<b>535,294.87</b>	<b>523,507.01</b>	<b>535,294.87</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>545,443.00</b>	<b>535,294.87</b>	<b>523,507.01</b>	<b>535,294.87</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		

# **40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**



Description	Resource Codes	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)
<b>A. REVENUES</b>								
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	1,658.24	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,658.24	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,658.24	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	1,698,650.00	1,698,650.00	1,698,650.00	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	1,698,650.00	1,698,650.00	1,698,650.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1,698,650.00	1,700,308.24	1,698,650.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,698,650.00		1,698,650.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	1,698,650.00		1,698,650.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,658.24	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1,658.24	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1,658.24	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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	1,698,650.00	1,698,650.00	1,698,650.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	1,698,650.00	1,698,650.00	1,698,650.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	1,698,650.00	1,698,650.00	1,698,650.00		

# **51 BOND INTEREST AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	65,000.00	65,000.00	185.42	65,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,610,000.00	8,610,000.00	5,900,675.36	8,610,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,675,000.00	8,675,000.00	5,900,860.78	8,675,000.00		
<b>B. EXPENDITURES</b>								
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	15,000,000.00	15,000,000.00	5,497,129.13	15,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,000,000.00	15,000,000.00	5,497,129.13	15,000,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,325,000.00)	(6,325,000.00)	403,731.65	(6,325,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,325,000.00)	(6,325,000.00)	403,731.65	(6,325,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,394,943.00	13,199,393.29		13,199,393.29	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)			9,394,943.00	13,199,393.29		13,199,393.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,394,943.00	13,199,393.29		13,199,393.29		
2) Ending Balance, June 30 (E + F1e)			3,069,943.00	6,874,393.29		6,874,393.29		
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	3,069,943.00	6,874,393.29		6,874,393.29		
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	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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	65,000.00	65,000.00	185.42	65,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			65,000.00	65,000.00	185.42	65,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	6,555,000.00	6,555,000.00	4,730,911.16	6,555,000.00	0.00	0.0%
Unsecured Roll		8612	975,000.00	975,000.00	705,623.88	975,000.00	0.00	0.0%
Prior Years' Taxes		8613	30,000.00	30,000.00	5,666.53	30,000.00	0.00	0.0%
Supplemental Taxes		8614	150,000.00	150,000.00	104,452.71	150,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	100,000.00	100,000.00	51,737.15	100,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	302,283.93	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,610,000.00	8,610,000.00	5,900,675.36	8,610,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,675,000.00	8,675,000.00	5,900,860.78	8,675,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	5,000,000.00	5,000,000.00	2,208,202.80	5,000,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	10,000,000.00	10,000,000.00	3,288,926.33	10,000,000.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			15,000,000.00	15,000,000.00	5,497,129.13	15,000,000.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			15,000,000.00	15,000,000.00	5,497,129.13	15,000,000.00		



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

# **67 SELF INSURANCE FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,525,938.00	4,525,938.00	434,695.89	4,525,938.00	0.00	0.0%
5) TOTAL, REVENUES			4,525,938.00	4,525,938.00	434,695.89	4,525,938.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,768.00	191,768.00	110,375.93	191,768.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,059,483.00	2,059,483.00	934,653.35	2,059,483.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,700.00	43,491.00	12,193.74	43,491.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,067,300.00	2,062,509.00	1,218,939.17	2,062,509.00	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			4,357,251.00	4,357,251.00	2,276,162.19	4,357,251.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			168,687.00	168,687.00	(1,841,466.30)	168,687.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,468,687.00	1,468,687.00	(541,466.30)	1,468,687.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,352,250.00	6,952,866.77		6,952,866.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	(3,578,490.00)		(3,578,490.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,352,250.00	3,374,376.77		3,374,376.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,352,250.00	3,374,376.77		3,374,376.77		
2) Ending Net Position, June 30 (E + F1e)			7,820,937.00	4,843,063.77		4,843,063.77		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	7,820,937.00	4,843,063.77		4,843,063.77		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	49,750.00	49,750.00	27,242.05	49,750.00	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	4,216,575.00	4,216,575.00	153,138.72	4,216,575.00	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	259,613.00	259,613.00	254,315.12	259,613.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,525,938.00</b>	<b>4,525,938.00</b>	<b>434,695.89</b>	<b>4,525,938.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,525,938.00</b>	<b>4,525,938.00</b>	<b>434,695.89</b>	<b>4,525,938.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,740.00	55,740.00	27,210.74	55,740.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,028.00	136,028.00	83,165.19	136,028.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>191,768.00</b>	<b>191,768.00</b>	<b>110,375.93</b>	<b>191,768.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,213.00	24,213.00	13,076.31	24,213.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,634.00	15,634.00	8,363.96	15,634.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	45,665.00	45,665.00	24,543.46	45,665.00	0.00	0.0%
Unemployment Insurance		3501-3502	102.00	102.00	54.61	102.00	0.00	0.0%
Workers' Compensation		3601-3602	6,131.00	6,131.00	3,311.20	6,131.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,967,738.00	1,967,738.00	885,303.81	1,967,738.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,059,483.00</b>	<b>2,059,483.00</b>	<b>934,653.35</b>	<b>2,059,483.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	36,700.00	41,491.00	11,288.27	41,491.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	905.47	2,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,700.00</b>	<b>43,491.00</b>	<b>12,193.74</b>	<b>43,491.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	12,500.00	6,792.34	12,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	136,000.00	257,175.00	183,052.53	250,871.00	6,304.00	2.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,000.00	95,000.00	48,692.11	95,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	0.00	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,300.00	1,697,334.00	980,402.19	1,703,638.00	(6,304.00)	-0.4%
Communications		5900	400.00	400.00	0.00	400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,067,300.00</b>	<b>2,062,509.00</b>	<b>1,218,939.17</b>	<b>2,062,509.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>DEPRECIATION</b>								
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			4,357,251.00	4,357,251.00	2,276,162.19	4,357,251.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00		

# **COMMUNITY FACILITIES DISTRICT**





Description	Resource Codes	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)
<b>A. REVENUES</b>								
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	406,500.00	406,500.00	196,554.57	406,500.00	0.00	0.0%
5) TOTAL, REVENUES			406,500.00	406,500.00	196,554.57	406,500.00		
<b>B. EXPENDITURES</b>								
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	60,000.00	60,000.00	8,592.24	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	400,000.00	400,000.00	399,588.45	400,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			550,000.00	550,000.00	408,180.69	550,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(143,500.00)	(143,500.00)	(211,626.12)	(143,500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	212,524.87	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	212,524.87	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(43,500.00)	(43,500.00)	898.75	(43,500.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,469,112.14	1,471,856.76		1,471,856.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	3,379,728.00		3,379,728.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,469,112.14	4,851,584.76		4,851,584.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,469,112.14	4,851,584.76		4,851,584.76		
2) Ending Balance, June 30 (E + F1e)			1,425,612.14	4,808,084.76		4,808,084.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,425,612.14	4,808,084.76		4,808,084.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	400,000.00	400,000.00	193,641.88	400,000.00	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	6,500.00	6,500.00	2,912.69	6,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			406,500.00	406,500.00	196,554.57	406,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			406,500.00	406,500.00	196,554.57	406,500.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	60,000.00	60,000.00	8,592.24	60,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			60,000.00	60,000.00	8,592.24	60,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	90,000.00	90,000.00	0.00	90,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>90,000.00</b>	<b>90,000.00</b>	<b>0.00</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
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	200,000.00	200,000.00	194,588.45	200,000.00	0.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	205,000.00	200,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>400,000.00</b>	<b>400,000.00</b>	<b>399,588.45</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>550,000.00</b>	<b>550,000.00</b>	<b>408,180.69</b>	<b>550,000.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	212,524.87	100,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			100,000.00	100,000.00	212,524.87	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds Proceeds from Sale of Bonds		8951	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			100,000.00	100,000.00	212,524.87	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	307,800.00	307,800.00	162,855.17	307,800.00	0.00	0.0%
5) TOTAL, REVENUES			307,800.00	307,800.00	162,855.17	307,800.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			307,800.00	307,800.00	162,855.17	307,800.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	100,000.00	100,000.00	212,524.87	100,000.00	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			(100,000.00)	(100,000.00)	(212,524.87)	(100,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			207,800.00	207,800.00	(49,669.70)	207,800.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,501,605.53	7,526,250.61		7,526,250.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,501,605.53	7,526,250.61		7,526,250.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,501,605.53	7,526,250.61		7,526,250.61		
2) Ending Balance, June 30 (E + F1e)			7,709,405.53	7,734,050.61		7,734,050.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,709,405.53	7,734,050.61		7,734,050.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	300,000.00	300,000.00	158,805.02	300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,800.00	7,800.00	4,050.15	7,800.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			307,800.00	307,800.00	162,855.17	307,800.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			307,800.00	307,800.00	162,855.17	307,800.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	212,524.87	100,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			100,000.00	100,000.00	212,524.87	100,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(100,000.00)	(100,000.00)	(212,524.87)	(100,000.00)		

# MULTIYEAR PROJECTIONS



Colton Joint Unified School District  
2nd Interim 2015-16 and MYP

	Revised Budget 2015-16				Projection 2016-17				Projection 2017-18		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>Revenue</b>											
General Purpose	205,506,701	0	205,506,701	1	219,459,784	0	219,459,784	1	228,239,807	0	228,239,807
Federal Revenue	354,000	13,979,395	14,333,395	2	354,000	13,979,395	14,333,395	2	354,000	13,979,395	14,333,395
State Revenue	15,862,378	5,416,574	21,278,952	3	8,545,378	5,416,574	13,961,952	3	4,145,378	5,416,574	9,561,952
Local Revenue	741,326	10,563,841	11,305,167		741,326	10,563,841	11,305,167		741,326	10,563,841	11,305,167
<b>Total Revenue</b>	<b>222,464,405</b>	<b>29,959,810</b>	<b>252,424,215</b>		<b>229,100,488</b>	<b>29,959,810</b>	<b>259,060,298</b>		<b>233,480,511</b>	<b>29,959,810</b>	<b>263,440,321</b>
<b>Expenditures</b>											
Certificated Salaries	98,118,471	15,321,208	113,439,679	4	101,245,821	15,551,008	116,796,829	4	103,118,821	15,780,808	118,899,629
Classified Salaries	27,052,211	8,351,773	35,403,984	4	28,422,011	8,477,073	36,899,084	4	28,848,311	8,602,373	37,450,684
Benefits	42,610,868	8,281,280	50,892,148	5	47,781,011	8,601,575	56,382,586	5	52,973,511	9,160,976	62,134,487
Books and Supplies	9,258,434	7,436,578	16,695,012		7,108,434	7,436,578	14,545,012		7,108,434	7,436,578	14,545,012
Other Services & Oper. Expenses	16,085,588	6,857,360	22,942,948		15,635,588	6,768,052	22,403,640		15,705,588	4,136,830	19,842,418
Capital Outlay	897,582	338,148	1,235,730		1,033,582	338,148	1,371,730		1,033,582	338,148	1,371,730
Other Outgo 7xxx	3,364,725	0	3,364,725		3,364,725	0	3,364,725		3,364,725	0	3,364,725
Transfer of Indirect 73xx	(1,677,495)	912,752	(764,743)		(1,677,495)	912,752	(764,743)		(1,677,495)	912,752	(764,743)
Unidentified Budget ((Cuts)/Increase)	0	0	0		0	0	0		0	0	0
<b>Total Expenditures</b>	<b>195,710,384</b>	<b>47,499,100</b>	<b>243,209,484</b>		<b>202,913,677</b>	<b>48,085,186</b>	<b>250,998,863</b>		<b>210,475,477</b>	<b>46,368,465</b>	<b>256,843,942</b>
Deficit/Surplus	26,754,021	(17,539,290)	9,214,731		26,186,812	(18,125,376)	8,061,435		23,005,035	(16,408,655)	6,596,380
Other Sources/(uses)			0		0	0	0		0	0	0
Transfers in/(out)	(1,475,000)	(2,000,000)	(3,475,000)		(2,691,000)	(2,000,000)	(4,691,000)		(2,691,000)	(2,000,000)	(4,691,000)
Contributions to Restricted	(16,818,759)	16,818,759	0		(17,494,154)	17,494,154	0		(18,408,655)	18,408,655	0
<b>Net increase (decrease) in Fund Balance</b>	<b>8,460,262</b>	<b>(2,720,531)</b>	<b>5,739,731</b>		<b>6,001,658</b>	<b>(2,631,222)</b>	<b>3,370,435</b>		<b>1,905,380</b>	<b>0</b>	<b>1,905,380</b>
Beginning Balance	18,750,100	5,351,753	24,101,853		27,210,362	2,631,222	29,841,584		33,212,020	0	33,212,020
<b>Ending Balance</b>	<b>27,210,362</b>	<b>2,631,222</b>	<b>29,841,584</b>		<b>33,212,020</b>	<b>0</b>	<b>33,212,020</b>		<b>35,117,399</b>	<b>0</b>	<b>35,117,399</b>
Revolving/Stores/Prepays	200,000		200,000		200,000		200,000		200,000		200,000
Reserve for Econ Uncertainty (3%)	7,400,535		7,400,535		7,670,700		7,670,700		7,846,100		7,846,100
Restricted Programs		2,631,222	2,631,222			0	0			0	0
<b>Unappropriated Fund Balance</b>	<b>19,609,827</b>	<b>0</b>	<b>19,609,827</b>		<b>25,341,320</b>	<b>0</b>	<b>25,341,320</b>		<b>27,071,299</b>	<b>0</b>	<b>27,071,299</b>
<i>Unappropriated Percent</i>			<b>8.1%</b>				<b>10.1%</b>				<b>10.5%</b>

Notes:

Colton Joint Unified School District  
2nd Interim 2015-16 and MYP

- <sup>1</sup> Decreased of \$97,375.00 in 2015-16 since adopted budget due to decrease in gap funding. MYP using gap funding
- <sup>2</sup> Projected flat ADA and flat staffing going forward.
- <sup>3</sup> MYP removed one-time discretionary revenue (\$11.7 million) and related expenditures (\$2.6 million). Added additional one-time discretionary revenue (\$200/ADA).
- <sup>4</sup> MYP includes estimated cost of step & column.
- <sup>5</sup> Projection includes estimated annula increases in state pension percentages for both STRS & PERS.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	205,506,701.00	6.79%	219,459,784.00	4.00%	228,239,807.00
2. Federal Revenues	8100-8299	14,333,395.00	0.00%	14,333,395.00	0.00%	14,333,395.00
3. Other State Revenues	8300-8599	21,278,952.00	-34.39%	13,961,952.00	-31.51%	9,561,952.00
4. Other Local Revenues	8600-8799	11,305,167.00	0.00%	11,305,167.00	0.00%	11,305,167.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		252,424,215.00	2.63%	259,060,298.00	1.69%	263,440,321.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				113,439,679.03		116,796,829.03
b. Step & Column Adjustment				2,045,000.00		2,102,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,312,150.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,439,679.03	2.96%	116,796,829.03	1.80%	118,899,629.03
2. Classified Salaries						
a. Base Salaries				35,403,983.72		36,899,084.00
b. Step & Column Adjustment				531,100.28		551,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				964,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,403,983.72	4.22%	36,899,084.00	1.49%	37,450,684.00
3. Employee Benefits	3000-3999	50,892,148.33	10.79%	56,382,586.00	10.20%	62,134,487.00
4. Books and Supplies	4000-4999	16,695,012.77	-12.88%	14,545,010.05	0.00%	14,545,011.97
5. Services and Other Operating Expenditures	5000-5999	22,942,948.61	-2.35%	22,403,640.00	-11.43%	19,842,418.00
6. Capital Outlay	6000-6999	1,235,730.00	11.01%	1,371,730.00	0.00%	1,371,730.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,364,725.00	0.00%	3,364,725.00	0.00%	3,364,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(764,743.00)	0.00%	(764,743.00)	0.00%	(764,743.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,475,000.00	34.99%	4,691,000.00	0.00%	4,691,000.00
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)		246,684,484.46	3.65%	255,689,861.08	2.29%	261,534,942.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		5,739,730.54		3,370,436.92		1,905,379.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,101,852.54		29,841,583.08		33,212,020.00
2. Ending Fund Balance (Sum lines C and D1)		29,841,583.08		33,212,020.00		35,117,399.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	200,000.00		0.00		0.00
b. Restricted	9740	2,631,222.39		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,400,535.00		7,670,700.00		7,846,100.00
2. Unassigned/Unappropriated	9790	19,609,825.69		25,341,320.00		27,071,299.00
f. Total Components of Ending Fund Balance		29,841,583.08		33,212,020.00		35,117,399.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,400,535.00		7,670,700.00		7,846,100.00
c. Unassigned/Unappropriated	9790	19,609,825.69		25,341,320.00		27,071,299.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		27,010,360.69		33,012,020.00		34,917,399.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.95%		12.91%		13.35%
<b>F. RECOMMENDED RESERVES</b>						
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))						
		22,401.83		22,469.03		23,143.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		246,684,484.46		255,689,861.08		261,534,942.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		246,684,484.46		255,689,861.08		261,534,942.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,400,534.53		7,670,695.83		7,846,048.26
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,400,534.53		7,670,695.83		7,846,048.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	205,506,701.00	6.79%	219,459,784.00	4.00%	228,239,807.00
2. Federal Revenues	8100-8299	354,000.00	0.00%	354,000.00	0.00%	354,000.00
3. Other State Revenues	8300-8599	15,862,378.00	-46.13%	8,545,378.00	-51.49%	4,145,378.00
4. Other Local Revenues	8600-8799	741,326.00	0.00%	741,326.00	0.00%	741,326.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(16,818,759.00)	4.02%	(17,494,154.00)	5.23%	(18,408,655.00)
6. Total (Sum lines A1 thru A5c)		205,645,646.00	2.90%	211,606,334.00	1.64%	215,071,856.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				98,118,471.00		101,245,821.00
b. Step & Column Adjustment				1,815,200.00		1,873,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,312,150.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	98,118,471.00	3.19%	101,245,821.00	1.85%	103,118,821.00
2. Classified Salaries						
a. Base Salaries				27,052,211.00		28,422,011.00
b. Step & Column Adjustment				405,800.00		426,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				964,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,052,211.00	5.06%	28,422,011.00	1.50%	28,848,311.00
3. Employee Benefits	3000-3999	42,610,868.00	12.13%	47,781,011.00	10.87%	52,973,511.00
4. Books and Supplies	4000-4999	9,258,434.37	-23.22%	7,108,431.69	0.00%	7,108,434.00
5. Services and Other Operating Expenditures	5000-5999	16,085,588.20	-2.80%	15,635,588.00	0.45%	15,705,588.00
6. Capital Outlay	6000-6999	897,582.00	15.15%	1,033,582.00	0.00%	1,033,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,364,725.00	0.00%	3,364,725.00	0.00%	3,364,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,677,494.98)	0.00%	(1,677,495.00)	0.00%	(1,677,495.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,475,000.00	82.44%	2,691,000.00	0.00%	2,691,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		197,185,384.59	4.27%	205,604,674.69	3.68%	213,166,477.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		8,460,261.41		6,001,659.31		1,905,379.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,750,099.28		27,210,360.69		33,212,020.00
2. Ending Fund Balance (Sum lines C and D1)		27,210,360.69		33,212,020.00		35,117,399.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	200,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,400,535.00		7,670,700.00		7,846,100.00
2. Unassigned/Unappropriated	9790	19,609,825.69		25,341,320.00		27,071,299.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,210,360.69		33,212,020.00		35,117,399.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,400,535.00		7,670,700.00		7,846,100.00
c. Unassigned/Unappropriated	9790	19,609,825.69		25,341,320.00		27,071,299.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		27,010,360.69		33,012,020.00		34,917,399.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d: Remove of one-time costs and added back one-time savings.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,979,395.00	0.00%	13,979,395.00	0.00%	13,979,395.00
3. Other State Revenues	8300-8599	5,416,574.00	0.00%	5,416,574.00	0.00%	5,416,574.00
4. Other Local Revenues	8600-8799	10,563,841.00	0.00%	10,563,841.00	0.00%	10,563,841.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	16,818,759.00	4.02%	17,494,154.00	5.23%	18,408,655.00
6. Total (Sum lines A1 thru A5c)		46,778,569.00	1.44%	47,453,964.00	1.93%	48,368,465.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,321,208.03		15,551,008.03
b. Step & Column Adjustment				229,800.00		229,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,321,208.03	1.50%	15,551,008.03	1.48%	15,780,808.03
2. Classified Salaries						
a. Base Salaries				8,351,772.72		8,477,073.00
b. Step & Column Adjustment				125,300.28		125,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,351,772.72	1.50%	8,477,073.00	1.48%	8,602,373.00
3. Employee Benefits	3000-3999	8,281,280.33	3.87%	8,601,575.00	6.50%	9,160,976.00
4. Books and Supplies	4000-4999	7,436,578.40	0.00%	7,436,578.36	0.00%	7,436,577.97
5. Services and Other Operating Expenditures	5000-5999	6,857,360.41	-1.30%	6,768,052.00	-38.88%	4,136,830.00
6. Capital Outlay	6000-6999	338,148.00	0.00%	338,148.00	0.00%	338,148.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	912,751.98	0.00%	912,752.00	0.00%	912,752.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,499,099.87	1.18%	50,085,186.39	-3.43%	48,368,465.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,720,530.87)		(2,631,222.39)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,351,753.26		2,631,222.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,631,222.39		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,631,222.39		0.00		0.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,631,222.39		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

# **CRITERIA AND STANDARDS**



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A6 and C9)		
Current Year (2015-16)	22,387.50	22,401.83	0.1%	Met
1st Subsequent Year (2016-17)	22,292.00	22,469.03	0.8%	Met
2nd Subsequent Year (2017-18)	22,292.00	23,143.10	3.8%	Not Met

**1B. Comparison of District ADA to the Standard**

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

District ADA for Projected Year Totals variance from First Interim to Second Interim is due to the use of P-1 Certification as the basis for the Projected ADA.

**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)	23,545	23,262	-1.2%	Met
1st Subsequent Year (2016-17)	23,613	23,263	-1.5%	Met
2nd Subsequent Year (2017-18)	23,658	23,264	-1.7%	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)

Standard 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	21,938	23,172	94.7%
Second Prior Year (2013-14)	22,346	23,362	95.7%
First Prior Year (2014-15)	22,168	23,400	94.7%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	22,402	23,262	96.3%	Not Met
1st Subsequent Year (2016-17)	22,469	23,263	96.6%	Not Met
2nd Subsequent Year (2017-18)	23,213	23,264	99.8%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

ADA variance is due to Estimated P-2 ADA using P-1 certification for 15-16.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2015-16)	204,798,669.00	205,506,701.00	0.3%	Met
1st Subsequent Year (2016-17)	208,501,339.00	219,870,849.00	5.5%	Not Met
2nd Subsequent Year (2017-18)	214,127,339.00	235,102,687.00	9.8%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

We used SSC Gap funding assumptions at First Interim and are using DOF Gap funding assumptions at 2nd interim.



**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)	123,768,920.10	135,276,736.32	91.5%
Second Prior Year (2013-14)	126,991,279.49	141,754,383.53	89.6%
First Prior Year (2014-15)	145,566,079.91	166,740,675.04	87.3%
Historical Average Ratio:			89.5%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.5% to 92.5%</b>	<b>86.5% to 92.5%</b>	<b>86.5% to 92.5%</b>

**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)	167,781,550.00	195,710,384.59	85.7%	Not Met
1st Subsequent Year (2016-17)	177,448,843.00	202,913,674.69	87.5%	Met
2nd Subsequent Year (2017-18)	184,940,643.00	210,475,477.00	87.9%	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)

One-time monies are being spent on non-salary items.

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	14,261,720.00	14,333,395.00	0.5%	No
1st Subsequent Year (2016-17)	14,261,720.00	14,333,395.00	0.5%	No
2nd Subsequent Year (2017-18)	14,261,720.00	14,333,395.00	0.5%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	19,167,225.00	21,278,952.00	11.0%	Yes
1st Subsequent Year (2016-17)	7,450,225.00	13,961,952.00	87.4%	Yes
2nd Subsequent Year (2017-18)	7,450,225.00	9,561,952.00	28.3%	Yes

**Explanation:**  
(required if Yes)

Variance is due to additional one-time revenue projected at \$200/ADA.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	10,434,554.00	11,305,167.00	8.3%	Yes
1st Subsequent Year (2016-17)	10,434,554.00	11,305,167.00	8.3%	Yes
2nd Subsequent Year (2017-18)	10,434,554.00	11,305,167.00	8.3%	Yes

**Explanation:**  
(required if Yes)

Variance is due to RDA funds.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	15,635,957.39	16,695,012.77	6.8%	Yes
1st Subsequent Year (2016-17)	11,567,808.00	14,545,010.05	25.7%	Yes
2nd Subsequent Year (2017-18)	11,567,808.00	14,545,011.97	25.7%	Yes

**Explanation:**  
(required if Yes)

Posted carryover and increased supplemental/concentration spending.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	22,878,827.07	22,942,948.61	0.3%	No
1st Subsequent Year (2016-17)	21,806,824.00	22,403,640.00	2.7%	No
2nd Subsequent Year (2017-18)	18,543,628.00	19,842,418.00	7.0%	Yes

**Explanation:**  
(required if Yes)

Adjustment for prior year carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	43,863,499.00	46,917,514.00	7.0%	Not Met
1st Subsequent Year (2016-17)	32,146,499.00	39,600,514.00	23.2%	Not Met
2nd Subsequent Year (2017-18)	32,146,499.00	35,200,514.00	9.5%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	38,514,784.46	39,637,961.38	2.9%	Met
1st Subsequent Year (2016-17)	33,374,632.00	36,948,650.05	10.7%	Not Met
2nd Subsequent Year (2017-18)	30,111,436.00	34,387,429.97	14.2%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

Variance is due to additional one-time revenue projected at \$200/ADA.

**Explanation:**

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

Variance is due to RDA funds.

- 1b. STANDARD NOT MET - One or more total operating expenditures 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:**

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

Posted carryover and increased supplemental/concentration spending.

**Explanation:**

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

Adjustment for prior year carryover.

**7. CRITERION: Facilities Maintenance**

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

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

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

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. 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	5,093,860.00	7,221,325.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,221,325.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	8,460,261.41	197,185,384.59	N/A	Met
1st Subsequent Year (2016-17)	6,001,659.31	205,604,674.69	N/A	Met
2nd Subsequent Year (2017-18)	1,905,379.00	213,166,477.00	N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Standard Met
--------------

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2015-16)	29,841,583.08	Met
1st Subsequent Year (2016-17)	33,212,020.00	Met
2nd Subsequent Year (2017-18)	35,117,399.00	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)

Standard 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)	33,237,922.66	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)

Standard Met
--------------

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	22,402	22,424	22,426
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	246,684,484.46	255,689,861.08	261,534,942.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	246,684,484.46	255,689,861.08	261,534,942.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,400,534.53	7,670,695.83	7,846,048.26
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>7,400,534.53</b>	<b>7,670,695.83</b>	<b>7,846,048.26</b>

**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)	7,400,535.00	7,670,700.00	7,846,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,400,535.00	7,670,700.00	7,846,100.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,400,534.53</b>	<b>7,670,695.83</b>	<b>7,846,048.26</b>
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)

Standard Met
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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(16,572,638.00)	(16,818,759.00)	1.5%	246,121.00	Met
1st Subsequent Year (2016-17)	(17,298,018.00)		-100.0%	(17,298,018.00)	Not Met
2nd Subsequent Year (2017-18)	(18,263,172.00)		-100.0%	(18,263,172.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	1,300,000.00	3,475,000.00	167.3%	2,175,000.00	Not Met
1st Subsequent Year (2016-17)	2,526,000.00	4,691,000.00	85.7%	2,165,000.00	Not Met
2nd Subsequent Year (2017-18)	2,526,000.00	4,691,000.00	85.7%	2,165,000.00	Not 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)

Assumed less step/column and health/welfare increase costs.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Reinstated 0.5% contribution to deferred maintenance fund.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	12-0000	12-0000-7400	30,000
Certificates of Participation	6	01-0000-8011	01-0000-7400	3,496,182
General Obligation Bonds	25	51-9051	51-9051-7400	203,491,977
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2	01-xxxx	01-xxxx	2,065,776

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

CFD #2	22	94-0000-8600	94-0000-7400	4,109,167
CFD #3	30	94-0000-8600	94-0000-7400	5,338,775
<b>TOTAL:</b>				218,531,877

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	15,000	15,000		
Certificates of Participation	614,722	614,722	614,722	614,722
General Obligation Bonds	4,115,000	4,115,000	4,115,000	4,115,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFD #2	279,075	279,075	279,075	279,075
CFD #3	257,181	257,181	257,181	257,181
<b>Total Annual Payments:</b>	<b>5,280,978</b>	<b>5,280,978</b>	<b>5,265,978</b>	<b>5,265,978</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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)

No
----

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

n/a
-----

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

n/a
-----

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	38,649,524.00	38,649,524.00
b. OPEB unfunded actuarial accrued liability (UAAL)	38,649,524.00	38,649,524.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	4,320,419.00	4,320,419.00
1st Subsequent Year (2016-17)	4,426,144.00	4,426,144.00
2nd Subsequent Year (2017-18)	4,426,144.00	4,426,144.00
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)	1,967,738.00	1,967,738.00
1st Subsequent Year (2016-17)	2,138,665.00	2,138,665.00
2nd Subsequent Year (2017-18)	2,138,655.00	2,138,655.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	1,415,869.00	1,415,869.00
1st Subsequent Year (2016-17)	2,138,655.00	2,138,655.00
2nd Subsequent Year (2017-18)	2,138,655.00	2,138,655.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	113	113
1st Subsequent Year (2016-17)	86	86
2nd Subsequent Year (2017-18)	86	86

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?

--

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	7,065,058.00	7,065,058.00
b. Unfunded liability for self-insurance programs	6,863,575.00	6,863,575.00

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
Current Year (2015-16)	2,134,846.00	2,134,846.00
1st Subsequent Year (2016-17)	2,134,846.00	2,134,846.00
2nd Subsequent Year (2017-18)	2,134,846.00	2,134,846.00

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

Current Year (2015-16)	3,845,246.00	3,845,246.00
1st Subsequent Year (2016-17)	3,845,246.00	3,845,246.00
2nd Subsequent Year (2017-18)	3,845,246.00	3,845,246.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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	1,093.0	1,180.0	1,180.0	1,180.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since 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?

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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year  
or

<input type="text"/>
----------------------

**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

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

--

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

**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


**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:


--

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

**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)

**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?


**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.):

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**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	725.0	1,014.0	1,014.0	1,014.0

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.):

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**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	117.0	133.0	133.0	133.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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# CASHFLOW



Object	Beginning Balances (Ref Only)	Actuals Through the Month of (Enter Month Name):									
		July	August	September	October	November	December	January	February		
<b>A. BEGINNING CASH</b>											
		41,188,864.98	32,908,845.30	26,480,533.18	34,374,090.25	23,757,192.20	25,467,793.28	41,694,234.20	52,380,917.76		
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	8,077,391.00	8,077,391.00	27,128,032.00	14,539,304.00	14,539,304.00	21,958,850.00	14,539,304.00	14,596,888.00		
Property Taxes	8020-8079	397,604.36	(74,332.26)	22,924.75	6,851.37	1,337,348.51	3,617,026.36	4,356,725.00			
Miscellaneous Funds	8080-8099										
Federal Revenue	8100-8299		72,716.57	1,855,696.24	175,640.59	336,160.37	3,906,875.40	813,965.02	489,700.00		
Other State Revenue	8300-8599	1,174,176.78	(1,174,051.78)	667,523.00	139,305.60	1,923,932.00	5,007,484.00	7,387,645.77	(50,600.00)		
Other Local Revenue	8600-8799	4,417.24	8,274.90	1,128,555.00	790,865.88	733,271.39	747,526.28	1,877,309.10	722,000.00		
Interfund Transfers In	8910-8929										
All Other Financing Sources	8930-8979										
<b>TOTAL RECEIPTS</b>		<b>9,653,589.38</b>	<b>6,909,998.43</b>	<b>30,802,730.99</b>	<b>15,651,967.44</b>	<b>18,870,016.27</b>	<b>35,237,762.04</b>	<b>28,974,948.89</b>	<b>15,757,988.00</b>		
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999		5,252,341.17	9,171,740.71	9,496,092.09	9,571,813.28	9,602,586.16	9,424,775.57	10,656,900.00		
Classified Salaries	2000-2999	1,867,864.83	2,616,245.04	2,862,531.01	2,971,137.47	3,012,706.71	3,047,989.86	2,826,555.09	2,960,200.00		
Employee Benefits	3000-3999	1,040,838.27	3,366,101.22	3,979,562.50	4,101,523.34	4,104,493.87	4,124,269.24	4,076,456.84	3,979,600.00		
Books and Supplies	4000-4999	110,161.10	514,938.84	564,862.82	2,510,434.63	426,183.61	493,544.09	376,111.73	1,408,800.00		
Services	5000-5999	497,263.40	2,265,601.10	1,409,934.90	2,266,624.44	1,123,439.98	1,867,585.17	1,470,622.62	1,785,300.00		
Capital Outlay	6000-6599	(23,866.29)	160,503.54	18,173.23	177,066.23	113,143.69	73,428.63	27,778.36	36,600.00		
Other Outgo	7000-7499				819,323.23	101,837.70	0.00	488,529.74	359,300.00		
Interfund Transfers Out	7600-7629				1,300,000.00	0.00		175,000.00			
All Other Financing Uses	7630-7699										
<b>TOTAL DISBURSEMENTS</b>		<b>3,492,261.31</b>	<b>14,175,730.91</b>	<b>18,006,805.17</b>	<b>23,642,201.43</b>	<b>18,453,618.84</b>	<b>19,209,403.15</b>	<b>18,865,829.95</b>	<b>21,186,700.00</b>		
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199						(102.41)				
Accounts Receivable	9200-9299	9,150,908.68	367,115.48	3,178,362.12	500,911.67	1,150,572.67	12,708.59	15,544.95			
Due From Other Funds	9310										
Stores	9320	167,489.59	47,189.86	(43,129.35)	(25,617.46)	(16,943.52)	28,836.83	(14,948.42)	20,459.14		
Prepaid Expenditures	9330	50,477.41	50,403.21	1,525.00	844.04						
Other Current Assets	9340										
Deferred Outflows of Resources	9490										
<b>SUBTOTAL</b>		<b>9,368,875.68</b>	<b>464,708.55</b>	<b>3,136,757.77</b>	<b>476,138.25</b>	<b>1,133,629.15</b>	<b>41,545.42</b>	<b>494.12</b>	<b>20,459.14</b>	<b>0.00</b>	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599	26,635,585.10	12,766,300.05	3,907,898.41	5,667,103.95	2,806,600.28	42,946.94	117,133.60	6,115.63		
Due To Other Funds	9610										
Current Loans	9640										
Unearned Revenues	9650										
Deferred Inflows of Resources	9690										
<b>SUBTOTAL</b>		<b>26,635,585.10</b>	<b>12,766,300.05</b>	<b>3,907,898.41</b>	<b>5,667,103.95</b>	<b>2,806,600.28</b>	<b>42,946.94</b>	<b>117,133.60</b>	<b>6,115.63</b>	<b>0.00</b>	
<u>Nonoperating</u>											
Suspense Clearing	9910		(2,139,756.25)	1,608,561.00	288,596.95	(953,692.93)	1,295,605.17	314,721.51	563,221.11		
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(17,266,709.42)</b>	<b>(14,441,347.75)</b>	<b>837,420.36</b>	<b>(4,902,368.75)</b>	<b>(2,626,664.06)</b>	<b>1,294,203.65</b>	<b>198,082.03</b>	<b>577,564.62</b>	<b>0.00</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>											
		<b>(8,280,019.68)</b>	<b>(6,428,312.12)</b>	<b>7,893,557.07</b>	<b>(10,616,898.05)</b>	<b>1,710,601.08</b>	<b>16,226,440.92</b>	<b>10,686,683.56</b>	<b>(5,428,712.00)</b>		
<b>F. ENDING CASH (A + E)</b>											
		<b>32,908,845.30</b>	<b>26,480,533.18</b>	<b>34,374,090.25</b>	<b>23,757,192.20</b>	<b>25,467,793.28</b>	<b>41,694,234.20</b>	<b>52,380,917.76</b>	<b>46,952,205.76</b>		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		46,952,205.76	49,453,593.76	53,538,589.67	47,830,877.67				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	22,016,788.00	14,596,888.00	14,596,888.00	17,200,217.00	0.00		191,867,245.00	191,867,245.00
Property Taxes	8020-8079		3,975,307.91			0.00		13,639,456.00	13,639,456.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	2,090,700.00	2,450,100.00	27,600.00	2,114,240.81	0.00		14,333,395.00	14,333,395.00
Other State Revenue	8300-8599	700.00	2,771,600.00	50,500.00	3,380,736.63	0.00		21,278,952.00	21,278,952.00
Other Local Revenue	8600-8799	877,300.00	932,100.00	839,000.00	2,644,547.21	0.00		11,305,167.00	11,305,167.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>24,985,488.00</b>	<b>24,725,995.91</b>	<b>15,513,988.00</b>	<b>25,339,741.65</b>	<b>0.00</b>	<b>0.00</b>	<b>252,424,215.00</b>	<b>252,424,215.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	9,695,400.00	10,161,000.00	9,736,700.00	19,991,400.00	678,930.02		113,439,679.00	113,439,679.03
Classified Salaries	2000-2999	3,438,800.00	3,137,900.00	3,109,800.00	3,490,100.00	62,153.99		35,403,984.00	35,403,983.72
Employee Benefits	3000-3999	3,950,300.00	3,933,300.00	4,390,000.00	9,845,702.72	0.00		50,892,148.00	50,892,148.33
Books and Supplies	4000-4999	1,614,700.00	2,094,400.00	1,509,800.00	2,765,600.00	2,305,475.18		16,695,012.00	16,695,012.77
Services	5000-5999	1,957,900.00	1,162,700.00	2,044,800.00	5,012,900.00	78,276.39		22,942,948.00	22,942,948.61
Capital Outlay	6000-6599	91,100.00	156,700.00	40,900.00	364,202.61	0.00		1,235,730.00	1,235,730.00
Other Outgo	7000-7499	402,200.00	(386,300.00)	686,400.00	128,691.33	0.00		2,599,982.00	2,599,982.00
Interfund Transfers Out	7600-7629	1,333,700.00	381,300.00	(296,700.00)	(1,665,900.00)	2,247,600.00		3,475,000.00	3,475,000.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>22,484,100.00</b>	<b>20,641,000.00</b>	<b>21,221,700.00</b>	<b>39,932,696.66</b>	<b>5,372,435.58</b>	<b>0.00</b>	<b>246,684,483.00</b>	<b>246,684,484.46</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(102.41)	
Accounts Receivable	9200-9299							5,225,215.48	
Due From Other Funds	9310							0.00	
Stores	9320							(4,152.92)	
Prepaid Expenditures	9330							52,772.25	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,273,732.40</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							25,314,098.86	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,314,098.86</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							977,256.56	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(19,063,109.90)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>2,501,388.00</b>	<b>4,084,995.91</b>	<b>(5,707,712.00)</b>	<b>(14,592,955.01)</b>	<b>(5,372,435.58)</b>	<b>0.00</b>	<b>(13,323,377.90)</b>	<b>5,739,730.54</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>49,453,593.76</b>	<b>53,538,589.67</b>	<b>47,830,877.67</b>	<b>33,237,922.66</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>27,865,487.08</b>	

