



San Diego Unified
SCHOOL DISTRICT

2015-16 Second Interim Financial Report

**Board of Education
March 8, 2016**

Presented by: Jenny Salkeld, Chief Financial Officer



Board Action Requested

- ❖ The Board Approves the District's Second Interim Financial Report and Resolution Reflecting the District's Financial Status as of January 31, 2016
 - ❖ March Second Interim Submittal Out of Sync with May Timing for Governor's Revised Budget
 - ❖ Second Interim Must Be Based on Current Level Funding Assumptions
- ❖ Education Code §42130 Requires Approval in a Public Session by March 15, 2016
- ❖ The Board is Also Certifying That the District's Projected Financial Outlook for 2015-16, 2016-17 and 2017-18 is One of the Following Certifications:
 - ❖ Positive – District Will Be Able to Meet Its Financial Obligations
 - ❖ Qualified – District May Not Be Able to Meet Its Financial Obligations
 - ❖ Negative – District Will Be Unable to Meet Its Financial Obligations



MYP Assumptions – Revenues

REVENUE ASSUMPTIONS			
Description	2015/16	2016/17	2017/18
LCFF Funding Model			
Funded ADA	102,512	100,659	99,127
COLA*	1.02%	.47%	2.13%
Funding Gap*	51.97%	49.08%	45.34%
Federal : Impact Aid	\$8.0 Mil	\$8.0 Mil	\$8.0 Mil
Other State			
Mandated Cost Reimbursement	\$3.74 Mil	\$ 3.66 Mil	\$ 3.60Mil
Mandated Cost Reimbursement (one-time)	\$ -	\$ 21.21 Mil	\$ -
Lottery (GFU- \$128; GFR-\$34.00)	\$140/ADA	\$140/ADA	\$140/ADA
Local : Interest	.690%	.690%	.690%
Transfers In			
Redevelopment Agency (RDA)	\$10.3 Mil	\$10.3 Mil	\$10.3 Mil
Sale of Property	\$2.8 Mil	\$ -	\$ -
Hourly Cost - Temporary Classroom Moves	\$.3 Mil	\$ -	\$ -
Retiree Medical Fund	\$0.4 Mil	\$0.4 Mil	\$0.4 Mil

* Based on guidance from the San Diego County Office of Education and School Services of California



LCFF MYP Target and Gap Implementation

Fiscal Year	ADA	LCFF Target at Full Implementation	LCFF Floor	Gap Funding Allocated	Annual LCFF Allocation	Remaining Gap	Gap Funding %
2013-14	106,088	\$ 1,028,678,354	\$ 736,936,863	\$ 35,013,926	\$ 771,950,789	\$ 256,727,565	12.00%
2014-15	104,641	\$ 1,028,607,955	\$ 763,804,735	\$ 79,865,079	\$ 843,669,814	\$ 184,938,141	30.16%
2015-16	102,512	\$ 1,018,994,889	\$ 830,056,631	\$ 98,191,213	\$ 928,247,844	\$ 90,747,045	51.97%
2016-17	100,659	\$ 1,006,292,299	\$ 914,635,428	\$ 44,985,192	\$ 959,620,620	\$ 46,671,679	49.08%
2017-18	99,127	\$ 1,011,329,055	\$ 947,676,085	\$ 28,860,257	\$ 976,536,342	\$ 34,792,713	45.34%
2018-19	97,640	\$ 1,021,154,824	\$ 964,510,118	\$ 3,483,649	\$ 967,993,767	\$ 53,161,057	6.15%
2019-20	96,176	\$ 1,032,317,195	\$ 956,096,052	\$ 26,075,253	\$ 982,171,305	\$ 50,145,890	34.21%
2020-21	96,176	\$ 1,032,317,195	\$ 982,171,305	\$ 50,145,890	\$ 1,032,317,195	\$ -	-



MYP Assumptions – Expenditures

EXPENSE ASSUMPTIONS			
Description	2015/16	2016/17	2017/18
Salaries			
Step and Column: Cert / Class	2.06% / .73%	1.76% / .92%	1.76% / .92%
Salary Increases*	4%	0%	0%
STRS	10.73%	12.58%	14.43%
PERS	11.85%	13.05%	16.60%
Health & Welfare Premiums	6.50%	7.00%	7.00%
Materials & Supplies (Consumer Price Index- CPI)	1.90%	2.22%	2.52%
Contracted Services (CPI)	1.90%	2.22%	2.52%
Utilities	\$26.0 Mil	\$31.2 Mil	\$33.9 Mil
Implemented Board Solutions/Budget Deficit	\$ -	\$24.6 Mil	\$108.8 Mil
Transfers Out			
Liability Insurance	\$3.6 Mil	\$3.6 Mil	\$3.6 Mil
Property Insurance	\$3.3 Mil	\$3.3 Mil	\$3.3 Mil
Child Development	\$6.2 Mil	\$9.2 Mil	\$9.2 Mil
Retiree	\$2.1 Mil	\$2.1 Mil	\$2.1 Mil
Contributions			
Special Education	\$188.2 Mil	\$195.0 Mil	\$195.0 Mil
Restricted Routine Maintenance (RRM)	\$29.1 Mil	\$27.6 Mil	\$27.6 Mil
Community Day School	\$2.0 Mil	\$ -	\$ -

*Subject to change based on negotiations

GFU Projection 2015-16

First Interim Compared to Second Interim



<u>Description</u>	<u>First Interim</u>	<u>Second Interim</u>	<u>Difference</u>	<u>% Change</u>
Beginning Balance	\$ 144,094,134	\$ 144,094,134	\$ -	0.00%
Revenues	979,660,212	983,432,106	3,771,894	0.39%
Expenditures	(837,356,350)	(834,687,104)	2,669,246	-0.32%
Other Sources / Uses	(213,986,334)	(219,258,341)	(5,272,007)	2.46%
Ending Balance	\$ 72,411,662	\$ 73,580,795	\$ 1,169,133	1.61%
Required Reserves				
Economic Uncertainties	\$ 25,490,000	\$ 26,281,000	\$ 791,000	3.10%
Reserve for FY16/17 Deficit	44,339,634	44,717,767	378,133	0.00%
Stores	1,674,228	1,674,228	-	0.00%
Prepaid Expenses	850,000	850,000	-	0.00%
Revolving Cash	57,800	57,800	-	0.00%
Total Required Reserve	72,411,662	73,580,795	1,169,133	1.61%
Reserve (Shortfall) / Surplus	\$ -	\$ -		



MYP– General Fund Unrestricted

	2015/16	2016/17	2017/18
DESCRIPTION	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$144,094,134	\$73,580,795	\$29,532,028
Revenues	983,432,106	1,028,007,321	1,022,584,780
Expenditures	(834,687,104)	(868,029,034)	(903,648,621)
Projected Shortfall Solutions 2016/17		24,564,230	
Projected Shortfall Solutions 2017/18			108,841,125
TOTAL EXPENDITURES	(834,687,104)	(843,464,804)	(794,807,496)
Other Sources / Uses	(219,258,341)	(228,591,284)	(228,591,284)
Ending Balance	\$ 73,580,795	\$ 29,532,028	\$28,718,028
SURPLUS/(SHORTFALL)	(70,513,339)	(44,048,767)	(814,000)
Required Reserves			
Economic Uncertainties	\$26,281,000	\$26,950,000	\$26,136,000
Reserve for FY16/17 Projected Shortfall	44,717,767	-	-
Stores	1,674,228	1,674,228	1,674,228
Prepaid Expenses	850,000	850,000	850,000
Revolving Cash	57,800	57,800	57,800
Total Required Reserves	\$73,580,795	\$29,532,028	\$28,718,028
Reserve (Shortfall) / Surplus	\$0	\$0	\$0



MYP – General Fund Restricted

DESCRIPTION	2015/16 PROJECTION	2016/17 PROJECTION	2017/18 PROJECTION
-1-	-2-	-3-	-4-
Beginning Balance	\$ 18,224,071	\$ 66,548,769	\$ 38,936,425
Revenues	294,639,935	237,060,586	235,821,236
Expenditures	(465,673,315)	(487,272,378)	(495,265,251)
Other Sources / Uses	219,358,078	222,599,448	222,599,448
Ending Balance	\$ 66,548,769	\$ 38,936,425	\$ 2,091,858
SURPLUS/(DEFICIT)	\$ 48,324,698	\$ (27,612,344)	\$ (36,844,567)
Required Reserves			
Stores	-	-	-
Prepaid Expenses	-	-	-
Total Required Reserve	\$ -	\$ -	\$ -
Reserve (shortfall) / Surplus	\$ 66,548,769	\$ 38,936,425	\$ 2,091,858



MYP – Total General Fund

DESCRIPTION	2015/16 PROJECTION	2016/17 PROJECTION	2017/18 PROJECTION
-1-	-2-	-3-	-4-
Beginning Balance	\$ 162,318,205	\$ 140,129,564	\$ 68,468,453
Revenues	1,278,072,041	1,265,067,907	1,258,406,016
Expenditures	(1,300,360,419)	(1,330,737,182)	(1,290,072,747)
Other Sources / Uses	99,737	(5,991,836)	(5,991,836)
ENDING BALANCE	\$ 140,129,564	\$ 68,468,453	\$ 30,809,886
SURPLUS/(DEFICIT)	\$ (22,188,641)	\$ (71,661,111)	\$ (37,658,567)
Required Reserves			
Economic Uncertainties	\$ 26,281,000	\$ 26,950,000	\$ 26,136,000
Reserve for FY16/17 Deficit	44,717,767	-	-
Restricted Grant Carryover	66,548,769	38,936,425	2,091,858
Unexpended Balances / Set Aside*	-	-	-
School Site Ending Balances	-	-	-
Stores	1,674,228	1,674,228	1,674,228
Prepaid Expenses	850,000	850,000	850,000
Revolving Cash	57,800	57,800	57,800
Total Required Reserve	\$ 140,129,564	\$ 68,468,453	\$ 30,809,886
Reserve (shortfall) / Surplus	\$ -	\$ -	\$ -

MYP Assumptions – Financial Risk

- ❖ Every Student Succeeds Act (ESSA)
- ❖ TRANS Issuance – Higher Borrowing Rates
- ❖ Food Services – Potential Contribution
- ❖ Minimum Proportionality Percentage (MPP)
- ❖ Prop 30 Tax Extension
- ❖ LCFF Implementation (Prop 98 Guarantee)
- ❖ One-Time Funds
- ❖ STRS and PERS Pension Liability Reporting
 - ❖ GASB 68

Description	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>
Cost-of-Living Adjustment (COLA)	1.02%	0.47%	2.13%
State Teachers' Retirement System (STRS) (1.85% statutory increase)	10.73%	12.58%	14.43%
Public Employees' Retirement Systems (PERS)	11.85%	13.05%	16.6%



2016-17 Operational Solutions

<u>Description</u>	<u>Amount (in millions)</u>
Program Vacancy Savings (Special Education)	\$10.0
Position Review	\$3.0
Funding Alignment	\$5.0
Program Adjustments	\$6.6
Total Solutions	\$24.6

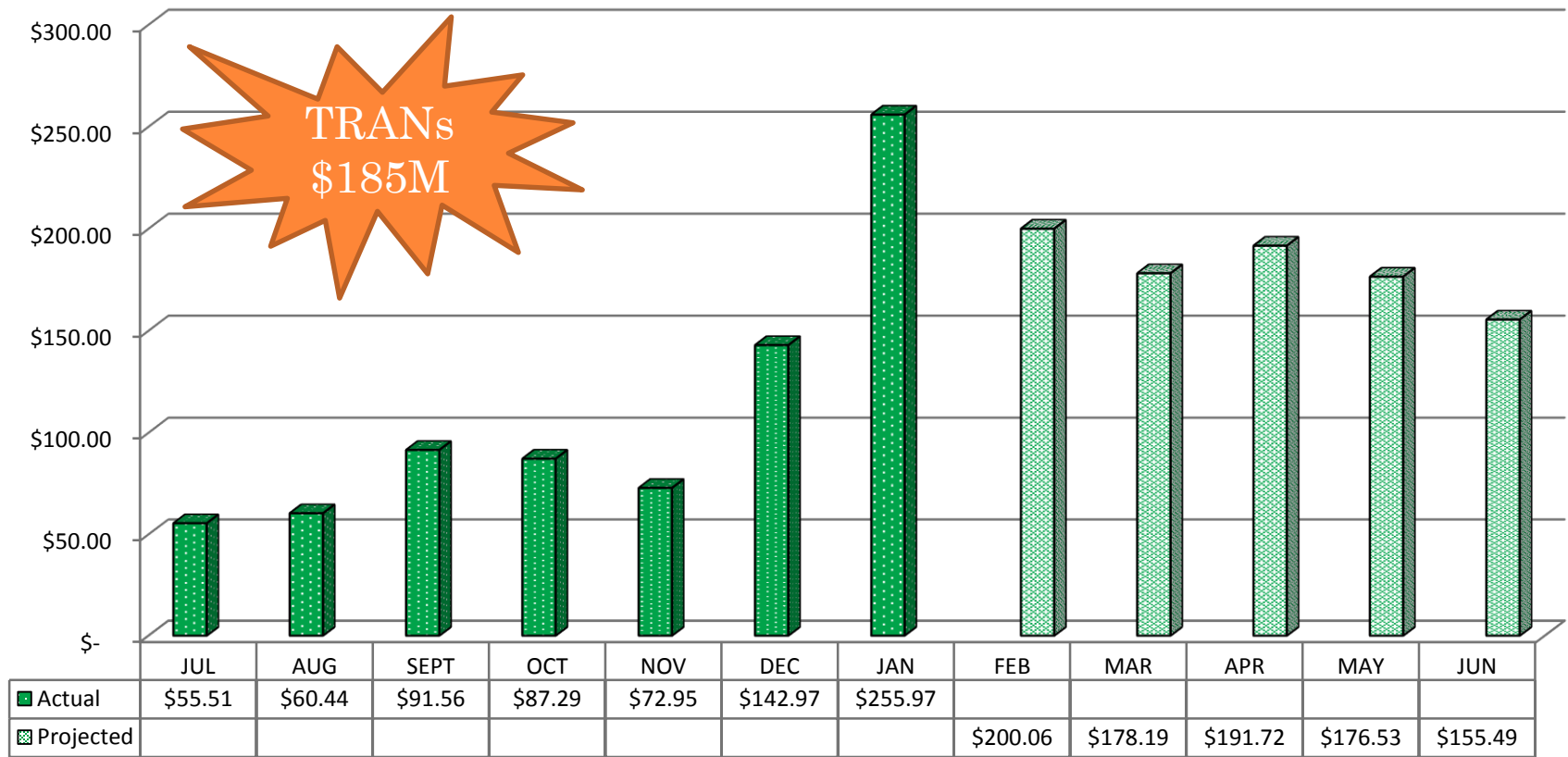
Ending Fund Balance Projections 2015-16 All Funds



Fund	Fund Description	Beginning Balance	Revenue	Expenses	Trans In/ (Trans Out)	Ending Balance
01	General Fund	\$ 162,318,206	\$ 1,278,072,041	\$ (1,300,360,420)	\$ 99,737	\$ 140,129,564
11	Adult Education	62,524	1,657,501	(906,515)	-	813,510
12	Child Development	68,608	20,333,698	(28,187,069)	7,853,371	68,608
13	Cafeteria Special Revenue	1,711,236	59,781,850	(61,000,767)	-	492,319
14	Deferred Maintenance	160	-	-	(160)	-
15	Pupil Transportation Equipment	992,998	2,000	(994,998)	-	-
20	Special Reserve - Retiree Benefits	1,875,901	11,708	-	208,177	2,095,786
21	Building Fund	206,355,206	755,972,296	(198,898,525)	-	763,428,977
25	Capital Facilities Fund	39,878,258	29,456,300	(29,468,119)	(12,000,000)	27,866,439
35	County School Facilities Fund	84,667,692	1,823,560	(11,949,581)	-	74,541,671
40	Special Reserve - Capital Projects	5,485,595	5,935,742	(2,181,238)	(3,061,125)	6,178,974
51	Bond Interest & Redemption	183,449,737	225,809,213	(107,201,945)	-	302,057,005
67	Self Insurance Fund	83,733,953	34,405,862	(31,880,543)	6,900,000	93,159,272
Total		\$ 770,600,074	\$ 2,413,261,771	\$ (1,773,029,720)	\$ -	\$ 1,410,832,125

Total General Fund 2015-16

Projected Cash Flow with TRANs



Budget Development Guidance

- ❖ Pursuant to San Diego County Office of Education (SDCOE) Second Interim Guidance Letter issued February 16, 2016:
 - ❖ Maintaining adequate reserves to allow for unanticipated circumstances (with the adequate level based in part on each LEAs unique situational assessment).
 - ❖ Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed if needed.
 - ❖ Should projected funding increases fail to materialize, districts will need to have a contingency plan in place if reserve levels are not adequate to cover.

Clarification of Qualified Status

- ❖ Why Qualified?
 - ❖ No Status Change Since Second Interim, 2011-12
 - ❖ Structural Imbalance
- ❖ Implications of Remaining Qualified
 - ❖ Requires Third Interim Report to San Diego County Office of Education (SDCOE)
 - ❖ SDCOE Advanced Review of all Bargaining Agreements
 - ❖ SDCOE Approves Requests for Short Term Lending (TRANS)
 - ❖ County of San Diego Board of Supervisors Approves New Money Bond Issuance

Next Steps

Step	Task	Date
1	LCAP Community Stakeholder Input	September 2015 – June 2016
2	Site Based Budgeting Due Back from School Sites	March 4, 2016
3	Board Approval of Second Interim Report- BOARD ACTION	March 8, 2016
4	Bond Re-Funding/Presentation/Documents	March 22, 2016
5	Governor's May Revise of the State Budget	Mid-May, 2016
6	Board Approval of Third Interim Report- BOARD ACTION	May 10, 2016
7	Public Hearing and Adoption of 2016-17 Budget and LCAP (First Reading)	June 14, 2016
8	Board Adoption of 2016-17 Budget and LCAP- BOARD ACTION (Second Reading)	June 28, 2016
9	Board Approval of TRANs Resolution	June 28, 2016



Recommended Board Actions

- ❖ Superintendent Recommends the Board:
 - ❖ Approve the District's Second Interim Financial Report Reflecting the District's Financial Status as of January 31, 2016
 - ❖ Certify the District May Not Be Able to Meet Its Financial Obligations for 2015-16, 2016-17 or 2017-18 (Qualified Certification)

QUESTIONS?



San Diego Unified School District

Second Interim Report
For the Fiscal Year 2015-16
March 8, 2016

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 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.

 X 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: Jenny Salkeld

Telephone: (619) 260-5443

Title: Chief Financial Officer

E-mail: jsalkeld@sandi.net

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	935,031,022.00	934,807,308.00	558,153,987.72	930,556,123.00	(4,251,185.00)	-0.5%
2) Federal Revenue		8100-8299	10,115,000.00	10,349,467.00	5,333,548.28	10,349,467.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,231,963.00	19,553,326.00	8,207,210.90	19,553,326.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,827,185.00	20,186,026.00	17,593,182.73	22,973,189.79	2,787,163.79	13.8%
5) TOTAL, REVENUES			980,205,170.00	984,896,127.00	589,287,929.63	983,432,105.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	443,092,276.00	426,187,014.00	240,780,780.98	437,618,907.61	(11,431,893.61)	-2.7%
2) Classified Salaries		2000-2999	127,893,404.00	127,501,453.00	73,874,725.08	129,709,958.08	(2,208,505.08)	-1.7%
3) Employee Benefits		3000-3999	225,324,167.00	216,653,268.01	118,615,210.29	217,951,409.46	(1,298,141.45)	-0.6%
4) Books and Supplies		4000-4999	19,198,875.00	23,676,974.99	6,727,940.57	23,811,909.35	(134,934.36)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	26,054,031.00	32,990,408.00	13,921,079.63	29,961,379.23	3,029,028.77	9.2%
6) Capital Outlay		6000-6999	379,116.00	576,314.00	167,692.85	2,122,996.00	(1,546,682.00)	-268.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	48,133.00	48,133.00	(48,133.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,306,785.06)	(7,054,324.38)	(2,499,947.88)	(6,537,588.09)	(516,736.29)	7.3%
9) TOTAL, EXPENDITURES			835,635,083.94	820,531,107.62	451,635,614.52	834,687,104.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,570,086.06	164,365,019.38	137,652,315.11	148,745,001.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,787,730.00	13,787,890.00	13,243,611.34	13,787,890.00	0.00	0.0%
b) Transfers Out		7600-7629	13,845,384.00	13,688,153.00	7,534,782.00	13,688,153.00	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	(238,631,781.00)	(227,567,276.00)	0.00	(219,358,077.84)	8,209,198.16	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(238,689,435.00)	(227,467,539.00)	5,708,829.34	(219,258,340.84)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,119,348.94)	(63,102,519.62)	143,361,144.45	(70,513,339.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,426,928.53	144,096,379.99		144,096,373.75	(6.24)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,426,928.53	144,096,379.99		144,096,373.75		
d) Other Restatements		9795	0.00	(4,240.00)		(2,240.00)	2,000.00	-47.2%
e) Adjusted Beginning Balance (F1c + F1d)			126,426,928.53	144,092,139.99		144,094,133.75		
2) Ending Balance, June 30 (E + F1e)			32,307,579.59	80,989,620.37		73,580,794.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	57,800.00	57,800.00		57,800.00		
Stores		9712	1,674,228.00	1,674,228.00		1,674,228.00		
Prepaid Expenditures		9713	850,000.00	850,000.00		850,000.00		
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	4,039,551.59	27,477,349.59		44,717,765.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	25,686,000.00	25,686,000.00		26,281,000.00		
Unassigned/Unappropriated Amount		9790	0.00	25,244,242.78		0.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	390,353,202.00	389,619,888.00	216,590,612.00	387,376,335.00	(2,243,553.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	81,437,088.00	29,320,660.00	39,428,161.00	27,313,028.00	(2,007,632.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	1,892,304.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,800,000.00	4,771,060.00	2,390,320.73	4,771,060.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	578,016,943.00	589,812,319.00	314,603,887.82	589,812,319.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,000,000.00	20,129,689.00	20,154,165.02	20,129,689.00	0.00	0.0%
Prior Years' Taxes		8043	(600,000.00)	(290,829.00)	(56,513.72)	(290,829.00)	0.00	0.0%
Supplemental Taxes		8044	9,800,000.00	10,662,303.00	4,314,983.30	10,662,303.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(60,000,000.00)	(22,963,196.00)	0.00	(22,963,196.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,451.00	3,133,476.00	3,133,475.57	3,133,476.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,024,928,684.00	1,024,195,370.00	602,451,395.72	1,019,944,185.00	(4,251,185.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(509,600.00)	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	(89,388,062.00)	(89,388,062.00)	(44,297,408.00)	(89,388,062.00)	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			935,031,022.00	934,807,308.00	558,153,987.72	930,556,123.00	(4,251,185.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	9,000,000.00	9,000,000.00	4,706,431.96	9,000,000.00	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	1,115,000.00	1,349,467.00	627,116.32	1,349,467.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,115,000.00	10,349,467.00	5,333,548.28	10,349,467.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,744,434.00	3,744,434.00	3,744,593.00	3,744,434.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,990,751.00	15,312,114.00	4,462,617.90	15,312,114.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	496,778.00	496,778.00	0.00	496,778.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,231,963.00	19,553,326.00	8,207,210.90	19,553,326.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	110,000.00	110,000.00	67,761.34	110,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,100,000.00	2,139,272.00	2,129,220.89	3,000,000.00	860,728.00	40.2%
Interest		8660	2,850,000.00	3,950,160.00	3,448,974.07	3,950,000.00	(160.00)	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	245,000.00	245,000.00	147,110.00	245,000.00	0.00	0.0%
Interagency Services		8677	5,151,689.00	5,359,691.00	5,005,706.50	5,358,852.00	(839.00)	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	6,370,496.00	8,381,903.00	6,504,861.93	10,309,337.79	1,927,434.79	23.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	289,548.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,827,185.00	20,186,026.00	17,593,182.73	22,973,189.79	2,787,163.79	13.8%
TOTAL, REVENUES			980,205,170.00	984,896,127.00	589,287,929.63	983,432,105.79	(1,464,021.21)	-0.1%

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Certificated Teachers' Salaries		1100	380,910,185.00	360,074,521.00	202,855,033.15	370,701,633.96	(10,627,112.96)	-3.0%
Certificated Pupil Support Salaries		1200	21,947,600.00	23,020,610.00	13,011,295.02	23,046,350.92	(25,740.92)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	35,784,093.00	37,647,545.00	21,529,508.24	37,874,671.00	(227,126.00)	-0.6%
Other Certificated Salaries		1900	4,450,398.00	5,444,338.00	3,384,944.57	5,996,251.73	(551,913.73)	-10.1%
TOTAL, CERTIFICATED SALARIES			443,092,276.00	426,187,014.00	240,780,780.98	437,618,907.61	(11,431,893.61)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,422,920.00	3,504,488.00	1,989,289.59	3,702,060.00	(197,572.00)	-5.6%
Classified Support Salaries		2200	52,177,037.00	56,357,570.00	31,779,150.76	54,662,614.23	1,694,955.77	3.0%
Classified Supervisors' and Administrators' Salaries		2300	16,125,316.00	18,696,251.00	11,710,327.17	18,421,184.19	275,066.81	1.5%
Clerical, Technical and Office Salaries		2400	55,443,215.00	43,729,319.00	25,458,020.30	47,684,285.66	(3,954,966.66)	-9.0%
Other Classified Salaries		2900	2,724,916.00	5,213,825.00	2,937,937.26	5,239,814.00	(25,989.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			127,893,404.00	127,501,453.00	73,874,725.08	129,709,958.08	(2,208,505.08)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	46,083,932.00	45,468,968.54	25,445,738.18	46,572,479.92	(1,103,511.38)	-2.4%
PERS		3201-3202	17,522,628.00	15,177,986.00	8,276,955.62	15,079,376.00	98,610.00	0.6%
OASDI/Medicare/Alternative		3301-3302	15,702,545.00	15,360,307.26	8,831,708.65	15,790,621.93	(430,314.67)	-2.8%
Health and Welfare Benefits		3401-3402	117,177,408.00	112,437,697.00	55,064,721.10	111,812,802.37	624,894.63	0.6%
Unemployment Insurance		3501-3502	278,406.00	276,713.84	157,065.65	282,839.31	(6,125.47)	-2.2%
Workers' Compensation		3601-3602	16,701,819.00	16,569,076.37	9,446,886.10	17,016,542.21	(447,465.84)	-2.7%
OPEB, Allocated		3701-3702	2,689,182.00	2,678,877.00	3,204,180.33	2,711,139.77	(32,262.77)	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,168,247.00	8,683,642.00	8,187,954.66	8,685,607.95	(1,965.95)	0.0%
TOTAL, EMPLOYEE BENEFITS			225,324,167.00	216,653,268.01	118,615,210.29	217,951,409.46	(1,298,141.45)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	34,765.00	46,116.70	49,785.00	(15,020.00)	-43.2%
Books and Other Reference Materials		4200	41,210.00	52,240.00	20,936.24	31,472.00	20,768.00	39.8%
Materials and Supplies		4300	18,514,814.00	22,666,272.99	6,328,582.23	23,062,957.35	(396,684.36)	-1.8%
Noncapitalized Equipment		4400	635,851.00	923,697.00	331,554.40	666,944.00	256,753.00	27.8%
Food		4700	0.00	0.00	751.00	751.00	(751.00)	New
TOTAL, BOOKS AND SUPPLIES			19,198,875.00	23,676,974.99	6,727,940.57	23,811,909.35	(134,934.36)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,413,041.00	3,221,613.00	2,217,452.41	4,073,206.00	(851,593.00)	-26.4%
Travel and Conferences		5200	310,567.00	1,385,335.00	469,859.51	631,862.00	753,473.00	54.4%
Dues and Memberships		5300	203,987.00	298,456.00	289,614.30	307,706.00	(9,250.00)	-3.1%
Insurance		5400-5450	220,063.00	220,063.00	99,511.18	118,056.00	102,007.00	46.4%
Operations and Housekeeping Services		5500	29,858,257.00	29,868,425.00	13,345,036.73	26,029,336.00	3,839,089.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,197,308.00	3,237,124.00	1,275,624.27	2,644,438.00	592,686.00	18.3%
Transfers of Direct Costs		5710	(23,969,359.00)	(24,414,339.00)	(12,863,207.73)	(23,623,980.57)	(790,358.43)	3.2%
Transfers of Direct Costs - Interfund		5750	(284,522.00)	(363,114.00)	(241,161.29)	(381,947.00)	18,833.00	-5.2%
Professional/Consulting Services and Operating Expenditures		5800	7,360,277.00	11,397,372.00	4,596,618.78	11,496,084.00	(98,712.00)	-0.9%
Communications		5900	7,744,412.00	8,139,473.00	4,731,731.47	8,666,618.80	(527,145.80)	-6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,054,031.00	32,990,408.00	13,921,079.63	29,961,379.23	3,029,028.77	9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	13,522.00	(13,522.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,000.00	21,040.46	1,716,015.00	(1,701,015.00)	-11340.1%
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	349,116.00	529,814.00	135,655.83	382,462.00	147,352.00	27.8%
Equipment Replacement		6500	30,000.00	31,500.00	10,996.56	10,997.00	20,503.00	65.1%
TOTAL, CAPITAL OUTLAY			379,116.00	576,314.00	167,692.85	2,122,996.00	(1,546,682.00)	-268.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	48,133.00	48,133.00	(48,133.00)	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	48,133.00	48,133.00	(48,133.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,157,216.58)	(4,507,824.05)	(2,131,044.62)	(4,289,913.00)	(217,911.05)	4.8%
Transfers of Indirect Costs - Interfund		7350	(2,149,568.48)	(2,546,500.33)	(368,903.26)	(2,247,675.09)	(298,825.24)	11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,306,785.06)	(7,054,324.38)	(2,499,947.88)	(6,537,588.09)	(516,736.29)	7.3%
TOTAL, EXPENDITURES			835,635,083.94	820,531,107.62	451,635,614.52	834,687,104.64	(14,155,997.02)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,787,730.00	13,787,890.00	13,243,611.34	13,787,890.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,787,730.00	13,787,890.00	13,243,611.34	13,787,890.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,845,384.00	13,688,153.00	7,534,782.00	13,688,153.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,845,384.00	13,688,153.00	7,534,782.00	13,688,153.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(238,631,781.00)	(227,567,276.00)	0.00	(219,358,077.84)	8,209,198.16	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(238,631,781.00)	(227,567,276.00)	0.00	(219,358,077.84)	8,209,198.16	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(238,689,435.00)	(227,467,539.00)	5,708,829.34	(219,258,340.84)	8,209,198.16	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,558,689.00	3,558,689.00	1,543,666.00	3,558,689.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,009,985.00	134,288,670.34	26,562,012.13	128,148,980.17	(6,139,690.17)	-4.6%
3) Other State Revenue		8300-8599	104,272,000.00	116,514,732.00	62,148,888.36	151,073,724.28	34,558,992.28	29.7%
4) Other Local Revenue		8600-8799	9,263,098.00	11,878,649.00	5,841,821.91	11,858,542.00	(20,107.00)	-0.2%
5) TOTAL, REVENUES			237,103,772.00	266,240,740.34	96,096,388.40	294,639,935.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	139,566,281.00	145,910,562.47	79,295,490.69	142,220,359.11	3,690,203.36	2.5%
2) Classified Salaries		2000-2999	88,692,686.00	89,750,476.91	48,383,300.01	87,391,194.12	2,359,282.79	2.6%
3) Employee Benefits		3000-3999	105,719,275.00	106,840,575.62	51,674,610.88	135,383,804.16	(28,543,228.54)	-26.7%
4) Books and Supplies		4000-4999	23,236,289.72	31,953,980.41	6,448,650.97	20,282,577.67	11,671,402.74	36.5%
5) Services and Other Operating Expenditures		5000-5999	71,553,743.00	71,717,334.74	31,699,340.34	72,037,974.41	(320,639.67)	-0.4%
6) Capital Outlay		6000-6999	642,000.00	5,000,091.49	448,428.73	2,816,977.00	2,183,114.49	43.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,250,000.00	1,250,000.00	363,494.51	1,250,516.00	(516.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,157,216.58	4,507,824.05	2,131,044.62	4,289,913.00	217,911.05	4.8%
9) TOTAL, EXPENDITURES			434,817,491.30	456,930,845.69	220,444,360.75	465,673,315.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(197,713,719.30)	(190,690,105.35)	(124,347,972.35)	(171,033,380.02)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	238,631,781.00	227,567,276.00	0.00	219,358,077.84	(8,209,198.16)	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			238,631,781.00	227,567,276.00	0.00	219,358,077.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,918,061.70	36,877,170.65	(124,347,972.35)	48,324,697.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,414,629.00	18,221,837.00		18,221,832.21	(4.79)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,414,629.00	18,221,837.00		18,221,832.21		
d) Other Restatements		9795	0.00	4,240.00		2,240.00	(2,000.00)	-47.2%
e) Adjusted Beginning Balance (F1c + F1d)			14,414,629.00	18,226,077.00		18,224,072.21		
2) Ending Balance, June 30 (E + F1e)			55,332,690.70	55,103,247.65		66,548,770.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			55,332,692.75	55,103,249.79		66,548,771.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2.05)	(2.14)		(1.69)		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,558,689.00	3,558,689.00	1,543,666.00	3,558,689.00	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			3,558,689.00	3,558,689.00	1,543,666.00	3,558,689.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,000,000.00	1,000,000.00	641,111.66	1,000,000.00	0.00	0.0%
Special Education Entitlement		8181	20,165,853.00	20,273,077.00	107,225.05	20,273,077.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,361,635.00	3,404,397.00	30,710.02	3,430,299.00	25,902.00	0.8%
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	37,679,317.00	42,125,661.00	15,480,889.21	42,125,661.00	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	7,606,821.00	11,690,465.00	4,128,259.78	11,690,465.00	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	401,002.00	78,525.51	378,647.26	(22,354.74)	-5.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,338,456.00	3,560,225.00	1,211,611.21	3,298,390.00	(261,835.00)	-7.4%
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	3,568,000.00	4,528,714.00	1,838,075.51	4,317,357.00	(211,357.00)	-4.7%
Vocational and Applied Technology Education	3500-3699	8290	1,029,249.00	1,030,656.00	0.00	1,030,656.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,260,654.00	46,274,473.34	3,045,604.18	40,604,427.91	(5,670,045.43)	-12.3%
TOTAL, FEDERAL REVENUE			120,009,985.00	134,288,670.34	26,562,012.13	128,148,980.17	(6,139,690.17)	-4.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	64,496,578.00	64,496,578.00	34,124,016.00	64,496,578.00	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	3,052,182.00	3,052,182.00	1,734,877.00	3,052,182.00	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	3,716,293.00	4,703,205.00	274,262.48	4,703,205.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	20,304,957.00	20,075,877.00	13,049,319.82	20,058,910.28	(16,966.72)	-0.1%
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	4,100,000.00	4,130,000.00	8,000.00	4,153,000.00	23,000.00	0.6%
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	8,601,990.00	20,056,890.00	12,958,413.06	54,609,849.00	34,552,959.00	172.3%
TOTAL, OTHER STATE REVENUE			104,272,000.00	116,514,732.00	62,148,888.36	151,073,724.28	34,558,992.28	29.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	767.91	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	875,000.00	875,000.00	375,688.66	875,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,736,098.00	10,351,649.00	5,368,881.34	10,331,542.00	(20,107.00)	-0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	96,484.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,263,098.00	11,878,649.00	5,841,821.91	11,858,542.00	(20,107.00)	-0.2%
TOTAL, REVENUES			237,103,772.00	266,240,740.34	96,096,388.40	294,639,935.45	28,399,195.11	10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	103,939,271.00	108,936,909.07	58,155,786.12	105,567,928.00	3,368,981.07	3.1%
Certificated Pupil Support Salaries		1200	21,903,754.00	21,863,766.00	12,264,245.36	21,943,163.80	(79,397.80)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,243,622.00	4,897,462.00	2,906,956.37	4,885,730.31	11,731.69	0.2%
Other Certificated Salaries		1900	9,479,634.00	10,212,425.40	5,968,502.84	9,823,537.00	388,888.40	3.8%
TOTAL, CERTIFICATED SALARIES			139,566,281.00	145,910,562.47	79,295,490.69	142,220,359.11	3,690,203.36	2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	39,241,193.00	39,794,473.00	20,581,001.58	39,233,599.54	560,873.46	1.4%
Classified Support Salaries		2200	35,640,425.00	35,802,618.91	19,790,529.86	34,390,187.40	1,412,431.51	3.9%
Classified Supervisors' and Administrators' Salaries		2300	4,135,825.00	4,151,639.00	2,329,307.28	4,014,600.00	137,039.00	3.3%
Clerical, Technical and Office Salaries		2400	6,764,722.00	6,975,598.00	4,018,676.40	6,919,133.31	56,464.69	0.8%
Other Classified Salaries		2900	2,910,521.00	3,026,148.00	1,663,784.89	2,833,673.87	192,474.13	6.4%
TOTAL, CLASSIFIED SALARIES			88,692,686.00	89,750,476.91	48,383,300.01	87,391,194.12	2,359,282.79	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,959,872.00	15,623,544.00	8,223,091.29	50,662,560.22	(35,039,016.22)	-224.3%
PERS		3201-3202	11,236,304.09	11,303,648.57	5,573,399.38	10,698,943.15	604,705.42	5.3%
OASDI/Medicare/Alternative		3301-3302	8,841,920.84	8,968,045.74	4,899,226.78	8,839,781.69	128,264.05	1.4%
Health and Welfare Benefits		3401-3402	63,085,957.00	63,186,643.00	28,809,390.74	57,627,570.00	5,559,073.00	8.8%
Unemployment Insurance		3501-3502	114,940.16	118,494.71	63,667.64	127,758.29	(9,263.58)	-7.8%
Workers' Compensation		3601-3602	6,857,810.62	7,013,874.31	3,830,503.48	6,879,365.81	134,508.50	1.9%
OPEB, Allocated		3701-3702	275,525.50	278,313.50	143,786.68	261,627.00	16,686.50	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	346,944.79	348,011.79	131,544.89	286,198.00	61,813.79	17.8%
TOTAL, EMPLOYEE BENEFITS			105,719,275.00	106,840,575.62	51,674,610.88	135,383,804.16	(28,543,228.54)	-26.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,640,238.00	3,680,238.00	669,403.86	3,664,766.00	15,472.00	0.4%
Books and Other Reference Materials		4200	6,001.00	241,531.00	5,990.73	41,759.00	199,772.00	82.7%
Materials and Supplies		4300	18,138,068.72	24,640,266.41	4,373,411.18	14,034,126.67	10,606,139.74	43.0%
Noncapitalized Equipment		4400	1,451,647.00	3,391,610.00	1,399,845.20	2,541,841.00	849,769.00	25.1%
Food		4700	335.00	335.00	0.00	85.00	250.00	74.6%
TOTAL, BOOKS AND SUPPLIES			23,236,289.72	31,953,980.41	6,448,650.97	20,282,577.67	11,671,402.74	36.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	44,098,062.00	52,043,058.27	19,690,483.61	51,856,835.00	186,223.27	0.4%
Travel and Conferences		5200	832,909.00	1,943,793.25	726,472.76	1,482,935.00	460,858.25	23.7%
Dues and Memberships		5300	6,300.00	63,682.00	40,481.45	66,393.00	(2,711.00)	-4.3%
Insurance		5400-5450	300,000.00	100,000.00	7,535.00	7,535.00	92,465.00	92.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,855.00	311,762.00	102,037.75	243,611.00	68,151.00	21.9%
Transfers of Direct Costs		5710	23,969,359.00	24,414,339.00	12,863,207.73	23,623,980.57	790,358.43	3.2%
Transfers of Direct Costs - Interfund		5750	(4,335,550.00)	(16,988,619.00)	(5,016,274.92)	(11,903,887.16)	(5,084,731.84)	29.9%
Professional/Consulting Services and Operating Expenditures		5800	6,388,865.00	9,618,180.22	3,223,309.42	6,524,409.00	3,093,771.22	32.2%
Communications		5900	98,943.00	211,139.00	62,087.54	136,163.00	74,976.00	35.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,553,743.00	71,717,334.74	31,699,340.34	72,037,974.41	(320,639.67)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	9,823.75	16,841.00	(16,841.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	392,000.00	4,437,440.00	274,946.40	2,435,124.00	2,002,316.00	45.1%
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	250,000.00	562,651.49	163,658.58	365,012.00	197,639.49	35.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			642,000.00	5,000,091.49	448,428.73	2,816,977.00	2,183,114.49	43.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,250,000.00	1,250,000.00	363,494.51	1,250,516.00	(516.00)	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,250,000.00	1,250,000.00	363,494.51	1,250,516.00	(516.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,157,216.58	4,507,824.05	2,131,044.62	4,289,913.00	217,911.05	4.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,157,216.58	4,507,824.05	2,131,044.62	4,289,913.00	217,911.05	4.8%
TOTAL, EXPENDITURES			434,817,491.30	456,930,845.69	220,444,360.75	465,673,315.47	(8,742,469.78)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	238,631,781.00	227,567,276.00	0.00	219,358,077.84	(8,209,198.16)	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			238,631,781.00	227,567,276.00	0.00	219,358,077.84	(8,209,198.16)	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			238,631,781.00	227,567,276.00	0.00	219,358,077.84	8,209,198.16	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	938,589,711.00	938,365,997.00	559,697,653.72	934,114,812.00	(4,251,185.00)	-0.5%
2) Federal Revenue		8100-8299	130,124,985.00	144,638,137.34	31,895,560.41	138,498,447.17	(6,139,690.17)	-4.2%
3) Other State Revenue		8300-8599	122,503,963.00	136,068,058.00	70,356,099.26	170,627,050.28	34,558,992.28	25.4%
4) Other Local Revenue		8600-8799	26,090,283.00	32,064,675.00	23,435,004.64	34,831,731.79	2,767,056.79	8.6%
5) TOTAL, REVENUES			1,217,308,942.00	1,251,136,867.34	685,384,318.03	1,278,072,041.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	582,658,557.00	572,097,576.47	320,076,271.67	579,839,266.72	(7,741,690.25)	-1.4%
2) Classified Salaries		2000-2999	216,586,090.00	217,251,929.91	122,258,025.09	217,101,152.20	150,777.71	0.1%
3) Employee Benefits		3000-3999	331,043,442.00	323,493,843.63	170,289,821.17	353,335,213.62	(29,841,369.99)	-9.2%
4) Books and Supplies		4000-4999	42,435,164.72	55,630,955.40	13,176,591.54	44,094,487.02	11,536,468.38	20.7%
5) Services and Other Operating Expenditures		5000-5999	97,607,774.00	104,707,742.74	45,620,419.97	101,999,353.64	2,708,389.10	2.6%
6) Capital Outlay		6000-6999	1,021,116.00	5,576,405.49	616,121.58	4,939,973.00	636,432.49	11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,250,000.00	1,250,000.00	411,627.51	1,298,649.00	(48,649.00)	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,149,568.48)	(2,546,500.33)	(368,903.26)	(2,247,675.09)	(298,825.24)	11.7%
9) TOTAL, EXPENDITURES			1,270,452,575.24	1,277,461,953.31	672,079,975.27	1,300,360,420.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,143,633.24)	(26,325,085.97)	13,304,342.76	(22,288,378.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,787,730.00	13,787,890.00	13,243,611.34	13,787,890.00	0.00	0.0%
b) Transfers Out		7600-7629	13,845,384.00	13,688,153.00	7,534,782.00	13,688,153.00	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			(57,654.00)	99,737.00	5,708,829.34	99,737.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,201,287.24)	(26,225,348.97)	19,013,172.10	(22,188,641.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	140,841,557.53	162,318,216.99		162,318,205.96	(11.03)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,841,557.53	162,318,216.99		162,318,205.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,841,557.53	162,318,216.99		162,318,205.96		
2) Ending Balance, June 30 (E + F1e)			87,640,270.29	136,092,868.02		140,129,564.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	57,800.00	57,800.00		57,800.00		
Stores		9712	1,674,228.00	1,674,228.00		1,674,228.00		
Prepaid Expenditures		9713	850,000.00	850,000.00		850,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			55,332,692.75	55,103,249.79		66,548,771.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,039,551.59	27,477,349.59		44,717,765.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	25,686,000.00	25,686,000.00		26,281,000.00		
Unassigned/Unappropriated Amount			(2.05)	25,244,240.64		(1.06)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	390,353,202.00	389,619,888.00	216,590,612.00	387,376,335.00	(2,243,553.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	81,437,088.00	29,320,660.00	39,428,161.00	27,313,028.00	(2,007,632.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	1,892,304.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,800,000.00	4,771,060.00	2,390,320.73	4,771,060.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	578,016,943.00	589,812,319.00	314,603,887.82	589,812,319.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,000,000.00	20,129,689.00	20,154,165.02	20,129,689.00	0.00	0.0%
Prior Years' Taxes		8043	(600,000.00)	(290,829.00)	(56,513.72)	(290,829.00)	0.00	0.0%
Supplemental Taxes		8044	9,800,000.00	10,662,303.00	4,314,983.30	10,662,303.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(60,000,000.00)	(22,963,196.00)	0.00	(22,963,196.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,451.00	3,133,476.00	3,133,475.57	3,133,476.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,024,928,684.00	1,024,195,370.00	602,451,395.72	1,019,944,185.00	(4,251,185.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(509,600.00)	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	(89,388,062.00)	(89,388,062.00)	(44,297,408.00)	(89,388,062.00)	0.00	0.0%
Property Taxes Transfers		8097	3,558,689.00	3,558,689.00	1,543,666.00	3,558,689.00	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			938,589,711.00	938,365,997.00	559,697,653.72	934,114,812.00	(4,251,185.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	10,000,000.00	10,000,000.00	5,347,543.62	10,000,000.00	0.00	0.0%
Special Education Entitlement		8181	20,165,853.00	20,273,077.00	107,225.05	20,273,077.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,361,635.00	3,404,397.00	30,710.02	3,430,299.00	25,902.00	0.8%
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	37,679,317.00	42,125,661.00	15,480,889.21	42,125,661.00	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	7,606,821.00	11,690,465.00	4,128,259.78	11,690,465.00	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	401,002.00	78,525.51	378,647.26	(22,354.74)	-5.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,338,456.00	3,560,225.00	1,211,611.21	3,298,390.00	(261,835.00)	-7.4%
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	3,568,000.00	4,528,714.00	1,838,075.51	4,317,357.00	(211,357.00)	-4.7%
Vocational and Applied Technology Education	3500-3699	8290	1,029,249.00	1,030,656.00	0.00	1,030,656.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	44,375,654.00	47,623,940.34	3,672,720.50	41,953,894.91	(5,670,045.43)	-11.9%
TOTAL, FEDERAL REVENUE			130,124,985.00	144,638,137.34	31,895,560.41	138,498,447.17	(6,139,690.17)	-4.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	64,496,578.00	64,496,578.00	34,124,016.00	64,496,578.00	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	3,052,182.00	3,052,182.00	1,734,877.00	3,052,182.00	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	3,744,434.00	3,744,434.00	3,744,593.00	3,744,434.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,707,044.00	20,015,319.00	4,736,880.38	20,015,319.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	20,304,957.00	20,075,877.00	13,049,319.82	20,058,910.28	(16,966.72)	-0.1%
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	4,100,000.00	4,130,000.00	8,000.00	4,153,000.00	23,000.00	0.6%
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	9,098,768.00	20,553,668.00	12,958,413.06	55,106,627.00	34,552,959.00	168.1%
TOTAL, OTHER STATE REVENUE			122,503,963.00	136,068,058.00	70,356,099.26	170,627,050.28	34,558,992.28	25.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	110,000.00	110,000.00	67,761.34	110,000.00	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	2,100,000.00	2,139,272.00	2,129,220.89	3,000,000.00	860,728.00	40.2%
Interest		8660	2,852,000.00	3,952,160.00	3,449,741.98	3,952,000.00	(160.00)	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	245,000.00	245,000.00	147,110.00	245,000.00	0.00	0.0%
Interagency Services		8677	6,026,689.00	6,234,691.00	5,381,395.16	6,233,852.00	(839.00)	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	14,106,594.00	18,733,552.00	11,873,743.27	20,640,879.79	1,907,327.79	10.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	386,032.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,090,283.00	32,064,675.00	23,435,004.64	34,831,731.79	2,767,056.79	8.6%
TOTAL, REVENUES			1,217,308,942.00	1,251,136,867.34	685,384,318.03	1,278,072,041.24	26,935,173.90	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	484,849,456.00	469,011,430.07	261,010,819.27	476,269,561.96	(7,258,131.89)	-1.5%
Certificated Pupil Support Salaries		1200	43,851,354.00	44,884,376.00	25,275,540.38	44,989,514.72	(105,138.72)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	40,027,715.00	42,545,007.00	24,436,464.61	42,760,401.31	(215,394.31)	-0.5%
Other Certificated Salaries		1900	13,930,032.00	15,656,763.40	9,353,447.41	15,819,788.73	(163,025.33)	-1.0%
TOTAL, CERTIFICATED SALARIES			582,658,557.00	572,097,576.47	320,076,271.67	579,839,266.72	(7,741,690.25)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	40,664,113.00	43,298,961.00	22,570,291.17	42,935,659.54	363,301.46	0.8%
Classified Support Salaries		2200	87,817,462.00	92,160,188.91	51,569,680.62	89,052,801.63	3,107,387.28	3.4%
Classified Supervisors' and Administrators' Salaries		2300	20,261,141.00	22,847,890.00	14,039,634.45	22,435,784.19	412,105.81	1.8%
Clerical, Technical and Office Salaries		2400	62,207,937.00	50,704,917.00	29,476,696.70	54,603,418.97	(3,898,501.97)	-7.7%
Other Classified Salaries		2900	5,635,437.00	8,239,973.00	4,601,722.15	8,073,487.87	166,485.13	2.0%
TOTAL, CLASSIFIED SALARIES			216,586,090.00	217,251,929.91	122,258,025.09	217,101,152.20	150,777.71	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	61,043,804.00	61,092,512.54	33,668,829.47	97,235,040.14	(36,142,527.60)	-59.2%
PERS		3201-3202	28,758,932.09	26,481,634.57	13,850,355.00	25,778,319.15	703,315.42	2.7%
OASDI/Medicare/Alternative		3301-3302	24,544,465.84	24,328,353.00	13,730,935.43	24,630,403.62	(302,050.62)	-1.2%
Health and Welfare Benefits		3401-3402	180,263,365.00	175,624,340.00	83,874,111.84	169,440,372.37	6,183,967.63	3.5%
Unemployment Insurance		3501-3502	393,346.16	395,208.55	220,733.29	410,597.60	(15,389.05)	-3.9%
Workers' Compensation		3601-3602	23,559,629.62	23,582,950.68	13,277,389.58	23,895,908.02	(312,957.34)	-1.3%
OPEB, Allocated		3701-3702	2,964,707.50	2,957,190.50	3,347,967.01	2,972,766.77	(15,576.27)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,515,191.79	9,031,653.79	8,319,499.55	8,971,805.95	59,847.84	0.7%
TOTAL, EMPLOYEE BENEFITS			331,043,442.00	323,493,843.63	170,289,821.17	353,335,213.62	(29,841,369.99)	-9.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,647,238.00	3,715,003.00	715,520.56	3,714,551.00	452.00	0.0%
Books and Other Reference Materials		4200	47,211.00	293,771.00	26,926.97	73,231.00	220,540.00	75.1%
Materials and Supplies		4300	36,652,882.72	47,306,539.40	10,701,993.41	37,097,084.02	10,209,455.38	21.6%
Noncapitalized Equipment		4400	2,087,498.00	4,315,307.00	1,731,399.60	3,208,785.00	1,106,522.00	25.6%
Food		4700	335.00	335.00	751.00	836.00	(501.00)	-149.6%
TOTAL, BOOKS AND SUPPLIES			42,435,164.72	55,630,955.40	13,176,591.54	44,094,487.02	11,536,468.38	20.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	45,511,103.00	55,264,671.27	21,907,936.02	55,930,041.00	(665,369.73)	-1.2%
Travel and Conferences		5200	1,143,476.00	3,329,128.25	1,196,332.27	2,114,797.00	1,214,331.25	36.5%
Dues and Memberships		5300	210,287.00	362,138.00	330,095.75	374,099.00	(11,961.00)	-3.3%
Insurance		5400-5450	520,063.00	320,063.00	107,046.18	125,591.00	194,472.00	60.8%
Operations and Housekeeping Services		5500	29,858,257.00	29,868,425.00	13,345,036.73	26,029,336.00	3,839,089.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,392,163.00	3,548,886.00	1,377,662.02	2,888,049.00	660,837.00	18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,620,072.00)	(17,351,733.00)	(5,257,436.21)	(12,285,834.16)	(5,065,898.84)	29.2%
Professional/Consulting Services and Operating Expenditures		5800	13,749,142.00	21,015,552.22	7,819,928.20	18,020,493.00	2,995,059.22	14.3%
Communications		5900	7,843,355.00	8,350,612.00	4,793,819.01	8,802,781.80	(452,169.80)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,607,774.00	104,707,742.74	45,620,419.97	101,999,353.64	2,708,389.10	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	9,823.75	30,363.00	(30,363.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	392,000.00	4,452,440.00	295,986.86	4,151,139.00	301,301.00	6.8%
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	599,116.00	1,092,465.49	299,314.41	747,474.00	344,991.49	31.6%
Equipment Replacement		6500	30,000.00	31,500.00	10,996.56	10,997.00	20,503.00	65.1%
TOTAL, CAPITAL OUTLAY			1,021,116.00	5,576,405.49	616,121.58	4,939,973.00	636,432.49	11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	48,133.00	48,133.00	(48,133.00)	New
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	1,250,000.00	1,250,000.00	363,494.51	1,250,516.00	(516.00)	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,250,000.00	1,250,000.00	411,627.51	1,298,649.00	(48,649.00)	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,149,568.48)	(2,546,500.33)	(368,903.26)	(2,247,675.09)	(298,825.24)	11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,149,568.48)	(2,546,500.33)	(368,903.26)	(2,247,675.09)	(298,825.24)	11.7%
TOTAL, EXPENDITURES			1,270,452,575.24	1,277,461,953.31	672,079,975.27	1,300,360,420.11	(22,898,466.80)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,787,730.00	13,787,890.00	13,243,611.34	13,787,890.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,787,730.00	13,787,890.00	13,243,611.34	13,787,890.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,845,384.00	13,688,153.00	7,534,782.00	13,688,153.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,845,384.00	13,688,153.00	7,534,782.00	13,688,153.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(57,654.00)	99,737.00	5,708,829.34	99,737.00	0.00	0.0%

Resource	Description	2015-16
		Projected Year Totals
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	3,422,636.00
3315	Special Ed: IDEA Preschool Grants, Part B, .	2.00
3327	Special Ed: IDEA Mental Health Allocation P	0.11
4035	NCLB: Title II, Part A, Teacher Quality	1,361,769.00
4124	NCLB: Title IV, Part B, 21st Century Commu	0.04
4201	NCLB: Title III, Immigrant Education Program	132,190.26
4203	NCLB: Title III, Limited English Proficient (LE	172,083.00
4510	Indian Education	88.99
5630	NCLB: Title X McKinney-Vento Homeless As	114,879.00
5640	Medi-Cal Billing Option	2,904,015.86
5810	Other Restricted Federal	30,204,253.54
6010	After School Education and Safety (ASES)	42,160.28
6230	California Clean Energy Jobs Act	11,765,470.18
6264	Educator Effectiveness	7,830,653.00
6300	Lottery: Instructional Materials	4,930,417.31
6382	California Career Pathways Trust	1,171,556.00
7090	Economic Impact Aid (EIA): State Compens:	2,418.77
7091	Economic Impact Aid (EIA): Limited English	2,513.68
7405	Common Core State Standards Implementat	7,833.00
7810	Other Restricted State	21,356.76
8150	Ongoing & Major Maintenance Account (RM.	475,030.00
9010	Other Restricted Local	1,987,444.94
Total, Restricted Balance		<u>66,548,771.72</u>

SAN DIEGO UNIFIED SCHOOL DISTRICT
Financial Services Division
Budget Development Department

March 2, 2016

Projected Fund Balances
2015/16 Second Interim Report

Fund	Fund Description	Beginning			Trans In/ (Trans Out)	Ending Balance
		Balance	Revenue	Expenses		
01	General Fund	\$ 162,318,206	\$ 1,278,072,041	\$ (1,300,360,420)	\$ 99,737	\$ 140,129,564
11	Adult Education	62,524	1,657,501	(906,515)	-	813,510
12	Child Development	68,608	20,333,698	(28,187,069)	7,853,371	68,608
13	Cafeteria Special Revenue	1,711,236	59,781,850	(61,000,767)	-	492,319
14	Deferred Maintenance	160	-	-	(160)	-
15	Pupil Transportation Equipment	992,998	2,000	(994,998)	-	-
20	Special Reserve - Retiree Benefits	1,875,901	11,708	-	208,177	2,095,786
21	Building Fund	206,355,206	755,972,296	(198,898,525)	-	763,428,977
25	Capital Facilities Fund	39,878,258	29,456,300	(29,468,119)	(12,000,000)	27,866,439
35	County School Facilities Fund	84,667,692	1,823,560	(11,949,581)	-	74,541,671
40	Special Reserve - Capital Projects	5,485,595	5,935,742	(2,181,238)	(3,061,125)	6,178,974
51	Bond Interest & Redemption	183,449,737	225,809,213	(107,201,945)	-	302,057,005
67	Self Insurance Fund	83,733,953	34,405,862	(31,880,543)	6,900,000	93,159,272
Total		\$ 770,600,074	\$ 2,413,261,771	\$ (1,773,029,720)	\$ -	\$ 1,410,832,125

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	509,600.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,580,628.00	922,033.00	1,606,501.00	25,873.00	1.6%
4) Other Local Revenue		8600-8799	1,000.00	51,000.00	28,670.25	51,000.00	0.00	0.0%
5) TOTAL, REVENUES			510,600.00	1,631,628.00	950,703.25	1,657,501.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	265,061.00	676,534.00	218,223.65	424,666.00	251,868.00	37.2%
2) Classified Salaries		2000-2999	44,432.00	62,298.00	30,151.83	47,518.00	14,780.00	23.7%
3) Employee Benefits		3000-3999	115,026.00	236,337.00	75,738.29	184,499.00	51,838.00	21.9%
4) Books and Supplies		4000-4999	142,612.30	356,145.77	5,337.34	76,016.00	280,129.77	78.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	282,647.00	47,278.08	146,051.91	136,595.09	48.3%
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	27,182.48	76,772.33	15,714.65	27,764.09	49,008.24	63.8%
9) TOTAL, EXPENDITURES			594,313.78	1,690,734.10	392,443.84	906,515.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,713.78)	(59,106.10)	558,259.41	750,986.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,713.78)	(59,106.10)	558,259.41	750,986.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	83,713.88	62,524.00		62,523.56	(0.44)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,713.88	62,524.00		62,523.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,713.88	62,524.00		62,523.56		
2) Ending Balance, June 30 (E + F1e)			0.10	3,417.90		813,509.56		
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	0.10	3,417.90		813,509.56		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	509,600.00	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			509,600.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,580,628.00	922,033.00	1,606,501.00	25,873.00	1.6%
TOTAL, OTHER STATE REVENUE			0.00	1,580,628.00	922,033.00	1,606,501.00	25,873.00	1.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	848.26	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	50,000.00	27,821.99	50,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	51,000.00	28,670.25	51,000.00	0.00	0.0%
TOTAL, REVENUES			510,600.00	1,631,628.00	950,703.25	1,657,501.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	148,806.00	555,235.00	131,525.23	276,040.00	279,195.00	50.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,255.00	116,299.00	67,841.06	116,299.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	5,000.00	18,857.36	32,327.00	(27,327.00)	-546.5%
TOTAL, CERTIFICATED SALARIES			265,061.00	676,534.00	218,223.65	424,666.00	251,868.00	37.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,432.00	62,298.00	30,151.83	47,518.00	14,780.00	23.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			44,432.00	62,298.00	30,151.83	47,518.00	14,780.00	23.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,440.00	73,416.00	22,384.65	70,340.00	3,076.00	4.2%
PERS		3201-3202	5,598.00	7,450.00	2,945.62	5,204.00	2,246.00	30.1%
OASDI/Medicare/Alternative		3301-3302	7,243.00	14,668.00	5,452.36	9,767.00	4,901.00	33.4%
Health and Welfare Benefits		3401-3402	63,196.00	117,242.00	36,764.49	83,552.00	33,690.00	28.7%
Unemployment Insurance		3501-3502	154.00	372.00	124.26	237.00	135.00	36.3%
Workers' Compensation		3601-3602	9,285.00	21,578.00	7,451.19	14,147.00	7,431.00	34.4%
OPEB, Allocated		3701-3702	618.00	805.00	375.77	688.00	117.00	14.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	492.00	806.00	239.95	564.00	242.00	30.0%
TOTAL, EMPLOYEE BENEFITS			115,026.00	236,337.00	75,738.29	184,499.00	51,838.00	21.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	10,222.00	374.40	305.00	9,917.00	97.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	142,612.30	266,264.77	4,962.94	35,711.00	230,553.77	86.6%
Noncapitalized Equipment		4400	0.00	79,659.00	0.00	40,000.00	39,659.00	49.8%
TOTAL, BOOKS AND SUPPLIES			142,612.30	356,145.77	5,337.34	76,016.00	280,129.77	78.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	265,004.00	41,507.68	140,000.00	125,004.00	47.2%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,015.00	621.11	1,229.00	786.00	39.0%
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	9,341.00	3,428.99	3,430.00	5,911.00	63.3%
Professional/Consulting Services and Operating Expenditures		5800	0.00	600.00	599.10	599.00	1.00	0.2%
Communications		5900	0.00	5,687.00	1,121.20	793.91	4,893.09	86.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	282,647.00	47,278.08	146,051.91	136,595.09	48.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	27,182.48	76,772.33	15,714.65	27,764.09	49,008.24	63.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,182.48	76,772.33	15,714.65	27,764.09	49,008.24	63.8%
TOTAL, EXPENDITURES			594,313.78	1,690,734.10	392,443.84	906,515.00		

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

Resource	Description	2015/16 Projected Year Totals
6391	Adult Education Block Grant Program	791,267.00
9010	Other Restricted Local	22,242.56
Total, Restricted Balance		<u>813,509.56</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	284,288.00	315,318.00	187,389.00	315,318.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,061,256.00	13,118,908.00	10,850,655.00	13,645,228.00	526,320.00	4.0%
4) Other Local Revenue		8600-8799	4,480,000.00	6,373,152.00	2,739,677.00	6,373,152.00	0.00	0.0%
5) TOTAL, REVENUES			19,825,544.00	19,807,378.00	13,777,721.00	20,333,698.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,420,759.00	8,327,840.00	4,830,436.77	8,497,097.00	(169,257.00)	-2.0%
2) Classified Salaries		2000-2999	7,834,892.00	7,660,687.00	4,515,236.71	7,998,377.00	(337,690.00)	-4.4%
3) Employee Benefits		3000-3999	8,369,608.00	7,424,347.00	3,836,549.61	8,164,509.00	(740,162.00)	-10.0%
4) Books and Supplies		4000-4999	1,965,291.00	2,009,290.21	651,792.53	1,402,861.00	606,429.21	30.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	918,417.00	216,109.00	930,514.00	(12,097.00)	-1.3%
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	1,247,097.00	1,320,171.00	632,512.43	1,193,711.00	126,460.00	9.6%
9) TOTAL, EXPENDITURES			27,837,647.00	27,660,752.21	14,682,637.05	28,187,069.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,012,103.00)	(7,853,374.21)	(904,916.05)	(7,853,371.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,012,103.00	7,853,371.00	0.00	7,853,371.00	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			8,012,103.00	7,853,371.00	0.00	7,853,371.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(3.21)	(904,916.05)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,273.18	68,607.78		68,607.78	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)			15,273.18	68,607.78		68,607.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,273.18	68,607.78		68,607.78		
2) Ending Balance, June 30 (E + F1e)			15,273.18	68,604.57		68,607.78		
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			6.03	53,335.28		53,335.27		
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	15,267.91	15,272.70		15,272.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(0.76)	(3.41)		(0.19)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	284,288.00	315,318.00	187,389.00	315,318.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			284,288.00	315,318.00	187,389.00	315,318.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	284,288.00	182,186.00	108,271.00	182,186.00	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	14,721,968.00	12,881,722.00	10,728,634.00	12,881,722.00	0.00	0.0%
All Other State Revenue	All Other	8590	55,000.00	55,000.00	13,750.00	581,320.00	526,320.00	956.9%
TOTAL, OTHER STATE REVENUE			15,061,256.00	13,118,908.00	10,850,655.00	13,645,228.00	526,320.00	4.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	17,683.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	144,044.84	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	4,480,000.00	6,373,152.00	2,577,948.88	6,373,152.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,480,000.00	6,373,152.00	2,739,677.00	6,373,152.00	0.00	0.0%
TOTAL, REVENUES			19,825,544.00	19,807,378.00	13,777,721.00	20,333,698.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,311,182.00	6,408,997.00	3,788,008.25	6,592,683.00	(183,686.00)	-2.9%
Certificated Pupil Support Salaries		1200	231,624.00	250,558.00	145,753.44	246,582.00	3,976.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,456,598.00	1,240,259.00	650,707.66	1,223,338.00	16,921.00	1.4%
Other Certificated Salaries		1900	421,355.00	428,026.00	245,967.42	434,494.00	(6,468.00)	-1.5%
TOTAL, CERTIFICATED SALARIES			8,420,759.00	8,327,840.00	4,830,436.77	8,497,097.00	(169,257.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,888,287.00	5,596,432.00	3,301,731.80	5,990,985.00	(394,553.00)	-7.1%
Classified Support Salaries		2200	497,536.00	551,214.00	329,001.44	549,766.00	1,448.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	184,174.00	194,157.00	110,014.24	193,233.00	924.00	0.5%
Clerical, Technical and Office Salaries		2400	1,264,895.00	1,318,884.00	772,855.50	1,264,393.00	54,491.00	4.1%
Other Classified Salaries		2900	0.00	0.00	1,633.73	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,834,892.00	7,660,687.00	4,515,236.71	7,998,377.00	(337,690.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	903,524.00	929,324.00	500,552.67	1,430,902.00	(501,578.00)	-54.0%
PERS		3201-3202	986,655.00	768,706.00	454,026.37	829,332.00	(60,626.00)	-7.9%
OASDI/Medicare/Alternative		3301-3302	721,159.00	669,983.00	416,608.88	725,268.00	(55,285.00)	-8.3%
Health and Welfare Benefits		3401-3402	5,209,721.00	4,541,224.00	2,158,620.10	4,635,140.00	(93,916.00)	-2.1%
Unemployment Insurance		3501-3502	8,100.00	7,993.00	4,658.56	8,426.00	(433.00)	-5.4%
Workers' Compensation		3601-3602	487,527.00	464,967.00	280,271.65	492,379.00	(27,412.00)	-5.9%
OPEB, Allocated		3701-3702	27,073.00	23,969.00	13,793.88	24,557.00	(588.00)	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,849.00	18,181.00	8,017.50	18,505.00	(324.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			8,369,608.00	7,424,347.00	3,836,549.61	8,164,509.00	(740,162.00)	-10.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,965,291.00	1,884,056.21	586,302.17	1,277,627.00	606,429.21	32.2%
Noncapitalized Equipment		4400	0.00	125,234.00	65,490.36	125,234.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,965,291.00	2,009,290.21	651,792.53	1,402,861.00	606,429.21	30.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	36,800.00	12,907.37	22,550.00	14,250.00	38.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	22,400.00	12,763.67	22,400.00	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	678,829.00	164,000.22	697,137.00	(18,308.00)	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	0.00	160,788.00	2,643.72	145,827.00	14,961.00	9.3%
Communications		5900	0.00	19,600.00	23,794.02	42,600.00	(23,000.00)	-117.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	918,417.00	216,109.00	930,514.00	(12,097.00)	-1.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,247,097.00	1,320,171.00	632,512.43	1,193,711.00	126,460.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,247,097.00	1,320,171.00	632,512.43	1,193,711.00	126,460.00	9.6%
TOTAL, EXPENDITURES			27,837,647.00	27,660,752.21	14,682,637.05	28,187,069.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,012,103.00	7,853,371.00	0.00	7,853,371.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,012,103.00	7,853,371.00	0.00	7,853,371.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,012,103.00	7,853,371.00	0.00	7,853,371.00		

Resource	Description	2015/16 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	53,335.27
Total, Restricted Balance		<u>53,335.27</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,989,509.00	51,989,509.00	24,946,298.76	50,000,000.00	(1,989,509.00)	-3.8%
3) Other State Revenue		8300-8599	4,590,657.00	4,590,657.00	1,861,746.02	3,506,116.00	(1,084,541.00)	-23.6%
4) Other Local Revenue		8600-8799	7,752,872.00	7,925,006.00	3,486,364.97	6,275,734.00	(1,649,272.00)	-20.8%
5) TOTAL, REVENUES			64,333,038.00	64,505,172.00	30,294,409.75	59,781,850.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,832,167.00	21,832,167.00	12,232,105.18	21,832,167.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,092,541.00	14,092,541.00	5,862,913.19	13,653,476.00	439,065.00	3.1%
4) Books and Supplies		4000-4999	23,528,451.00	23,691,653.00	12,194,895.44	21,717,523.57	1,974,129.43	8.3%
5) Services and Other Operating Expenditures		5000-5999	2,364,400.00	2,371,400.00	1,051,918.23	2,271,400.00	100,000.00	4.2%
6) Capital Outlay		6000-6999	700,000.00	700,000.00	414,912.66	500,000.00	200,000.00	28.6%
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	875,289.00	1,149,557.00	(279,323.82)	1,026,200.00	123,357.00	10.7%
9) TOTAL, EXPENDITURES			63,392,848.00	63,837,318.00	31,477,420.88	61,000,766.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			940,190.00	667,854.00	(1,183,011.13)	(1,218,916.57)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			940,190.00	667,854.00	(1,183,011.13)	(1,218,916.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,605,017.29	1,711,236.29		1,711,236.39	0.10	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,605,017.29	1,711,236.29		1,711,236.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,605,017.29	1,711,236.29		1,711,236.39		
2) Ending Balance, June 30 (E + F1e)			3,545,207.29	2,379,090.29		492,319.82		
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			2,479,138.32	1,171,430.32		492,319.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,066,068.97	1,207,659.97		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	51,989,509.00	51,989,509.00	24,946,298.76	50,000,000.00	(1,989,509.00)	-3.8%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			51,989,509.00	51,989,509.00	24,946,298.76	50,000,000.00	(1,989,509.00)	-3.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,590,657.00	4,590,657.00	1,861,746.02	3,506,116.00	(1,084,541.00)	-23.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,590,657.00	4,590,657.00	1,861,746.02	3,506,116.00	(1,084,541.00)	-23.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	7,725,872.00	7,725,872.00	3,296,183.44	6,000,000.00	(1,725,872.00)	-22.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,000.00	115,833.00	106,860.73	119,000.00	3,167.00	2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	83,301.00	83,320.80	156,734.00	73,433.00	88.2%
TOTAL, OTHER LOCAL REVENUE			7,725,872.00	7,925,006.00	3,486,364.97	6,275,734.00	(1,649,272.00)	-20.8%
TOTAL, REVENUES			64,333,038.00	64,505,172.00	30,294,409.75	59,781,850.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	16,945,928.00	16,945,928.00	9,038,504.61	16,945,928.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,357,252.00	3,357,252.00	2,366,691.63	3,357,252.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,528,987.00	1,528,987.00	826,875.61	1,528,987.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	33.33	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,832,167.00	21,832,167.00	12,232,105.18	21,832,167.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,750,856.00	2,750,856.00	999,698.97	2,750,856.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,670,170.00	1,670,170.00	927,013.53	1,670,170.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,957,817.00	8,957,817.00	3,546,548.91	8,518,752.00	439,065.00	4.9%
Unemployment Insurance		3501-3502	10,916.00	10,916.00	6,070.00	10,916.00	0.00	0.0%
Workers' Compensation		3601-3602	654,969.00	654,969.00	366,532.13	654,969.00	0.00	0.0%
OPEB, Allocated		3701-3702	13,846.00	13,846.00	9,088.52	13,846.00	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	33,967.00	33,967.00	7,961.13	33,967.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,092,541.00	14,092,541.00	5,862,913.19	13,653,476.00	439,065.00	3.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	529,000.00	529,000.00	234,708.75	529,000.00	0.00	0.0%
Noncapitalized Equipment		4400	300,000.00	460,827.00	273,088.60	352,096.00	108,731.00	23.6%
Food		4700	22,699,451.00	22,701,826.00	11,687,098.09	20,836,427.57	1,865,398.43	8.2%
TOTAL, BOOKS AND SUPPLIES			23,528,451.00	23,691,653.00	12,194,895.44	21,717,523.57	1,974,129.43	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	175,000.00	175,000.00	108,379.83	175,000.00	0.00	0.0%
Travel and Conferences		5200	50,000.00	50,000.00	16,695.68	50,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500,500.00	500,500.00	0.00	500,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	18,000.00	4,053.32	18,000.00	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	1,157,000.00	1,158,000.00	744,135.51	1,158,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	400,000.00	406,000.00	153,414.95	306,000.00	100,000.00	24.6%
Communications		5900	63,900.00	63,900.00	25,238.94	63,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,364,400.00	2,371,400.00	1,051,918.23	2,271,400.00	100,000.00	4.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	700,000.00	700,000.00	414,912.66	500,000.00	200,000.00	28.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			700,000.00	700,000.00	414,912.66	500,000.00	200,000.00	28.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	875,289.00	1,149,557.00	(279,323.82)	1,026,200.00	123,357.00	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			875,289.00	1,149,557.00	(279,323.82)	1,026,200.00	123,357.00	10.7%
TOTAL, EXPENDITURES			63,392,848.00	63,837,318.00	31,477,420.88	61,000,766.57		

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

Resource	Description	2015/16 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	491,800.40
5380	Child Nutrition: School Breakfast Startup	274.00
9010	Other Restricted Local	245.42
Total, Restricted Balance		<u>492,319.82</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.00	0.00	(100.00)	-100.0%
5) TOTAL, REVENUES			100.00	100.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			100.00	100.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	160.00	159.84	160.00	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	(160.00)	(159.84)	(160.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	(60.00)	(159.84)	(160.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			60.16	160.16		159.84	(0.32)	-0.2%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60.16	160.16		159.84		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60.16	160.16		159.84		
2) Ending Balance, June 30 (E + F1e)			160.16	100.16		(0.16)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			160.16	100.16		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.16)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	0.00	(100.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.00	0.00	(100.00)	-100.0%
TOTAL, REVENUES			100.00	100.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	160.00	159.84	160.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	160.00	159.84	160.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(160.00)	(159.84)	(160.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	2,501.87	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	2,501.87	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	994,998.00	457,086.37	863,987.28	131,010.72	13.2%
6) Capital Outlay		6000-6999	0.00	0.00	131,011.12	131,011.00	(131,011.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	994,998.00	588,097.49	994,998.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	(992,998.00)	(585,595.62)	(992,998.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	(992,998.00)	(585,595.62)	(992,998.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	854,117.00	992,998.00		992,998.28	0.28	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			854,117.00	992,998.00		992,998.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			854,117.00	992,998.00		992,998.28		
2) Ending Balance, June 30 (E + F1e)			856,117.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	856,117.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	2,501.87	2,000.00	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 Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	2,501.87	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	2,501.87	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	994,998.00	457,086.37	863,987.28	131,010.72	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	994,998.00	457,086.37	863,987.28	131,010.72	13.2%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	131,011.12	131,011.00	(131,011.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	131,011.12	131,011.00	(131,011.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	994,998.00	588,097.49	994,998.28		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,881.00	11,708.00	6,337.23	11,708.00	0.00	0.0%
5) TOTAL, REVENUES			4,881.00	11,708.00	6,337.23	11,708.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,881.00	11,708.00	6,337.23	11,708.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	633,281.00	634,782.00	634,782.00	634,782.00	0.00	0.0%
b) Transfers Out		7600-7629	426,605.00	426,605.00	217,070.00	426,605.00	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			206,676.00	208,177.00	417,712.00	208,177.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,557.00	219,885.00	424,049.23	219,885.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,808,222.23	1,875,900.74		1,875,900.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,808,222.23	1,875,900.74		1,875,900.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,808,222.23	1,875,900.74		1,875,900.74		
2) Ending Balance, June 30 (E + F1e)			2,019,779.23	2,095,785.74		2,095,785.74		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,019,779.23	2,095,785.74		2,095,785.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	4,881.00	11,708.00	6,337.23	11,708.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,881.00	11,708.00	6,337.23	11,708.00	0.00	0.0%
TOTAL, REVENUES			4,881.00	11,708.00	6,337.23	11,708.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	633,281.00	634,782.00	634,782.00	634,782.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			633,281.00	634,782.00	634,782.00	634,782.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	426,605.00	426,605.00	217,070.00	426,605.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			426,605.00	426,605.00	217,070.00	426,605.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,676.00	208,177.00	417,712.00	208,177.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	3,359.00	3,359.00	New
4) Other Local Revenue		8600-8799	2,031,000.00	2,238,337.00	816,289.50	2,707,579.00	469,242.00	21.0%
5) TOTAL, REVENUES			2,031,000.00	2,238,337.00	816,289.50	2,710,938.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,640,460.00	10,707,097.00	5,350,962.33	9,251,119.00	1,455,978.00	13.6%
3) Employee Benefits		3000-3999	4,585,293.00	4,591,537.00	2,012,723.90	3,772,779.00	818,758.00	17.8%
4) Books and Supplies		4000-4999	390,164.00	7,564,916.00	2,511,581.11	21,540,908.00	(13,975,992.00)	-184.7%
5) Services and Other Operating Expenditures		5000-5999	785,555.00	17,110,886.00	3,997,923.41	9,404,006.00	7,706,880.00	45.0%
6) Capital Outlay		6000-6999	15,161,736.00	294,073,913.00	87,596,010.75	153,002,954.00	141,070,959.00	48.0%
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			31,563,208.00	334,048,349.00	101,469,201.50	196,971,766.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,532,208.00)	(331,810,012.00)	(100,652,912.00)	(194,260,828.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	450,000,000.00	753,261,358.00	728,260,595.26	753,261,358.00	0.00	0.0%
b) Uses		7630-7699	0.00	1,767,874.00	1,767,872.13	1,926,759.00	(158,885.00)	-9.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			450,000,000.00	751,493,484.00	726,492,723.13	751,334,599.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			420,467,792.00	419,683,472.00	625,839,811.13	557,073,771.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,121,734.37	206,355,206.37		206,355,205.54	(0.83)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,121,734.37	206,355,206.37		206,355,205.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,121,734.37	206,355,206.37		206,355,205.54		
2) Ending Balance, June 30 (E + F1e)			640,589,526.37	626,038,678.37		763,428,976.54		
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	636,882,651.71	625,125,786.71		760,901,079.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,706,874.66	912,891.66		2,527,897.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	3,359.00	3,359.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	3,359.00	3,359.00	New
OTHER LOCAL REVENUE								
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%
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	1,903,000.00	2,099,455.00	757,292.33	2,568,400.00	468,945.00	22.3%
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	128,000.00	138,882.00	58,997.17	139,179.00	297.00	0.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,031,000.00	2,238,337.00	816,289.50	2,707,579.00	469,242.00	21.0%
TOTAL, REVENUES			2,031,000.00	2,238,337.00	816,289.50	2,710,938.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	177,056.00	111,757.00	128,374.05	149,674.00	(37,917.00)	-33.9%
Classified Supervisors' and Administrators' Salaries		2300	2,402,179.00	2,419,831.00	1,045,902.15	1,800,080.00	619,751.00	25.6%
Clerical, Technical and Office Salaries		2400	6,000,961.00	6,112,265.00	3,182,222.71	5,512,943.00	599,322.00	9.8%
Other Classified Salaries		2900	2,060,264.00	2,063,244.00	994,463.42	1,788,422.00	274,822.00	13.3%
TOTAL, CLASSIFIED SALARIES			10,640,460.00	10,707,097.00	5,350,962.33	9,251,119.00	1,455,978.00	13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	5,772.61	9,132.00	(9,132.00)	New
PERS		3201-3202	1,340,698.00	1,340,839.00	618,330.06	1,082,323.00	258,516.00	19.3%
OASDI/Medicare/Alternative		3301-3302	813,997.00	818,204.00	395,113.70	692,493.00	125,711.00	15.4%
Health and Welfare Benefits		3401-3402	2,064,926.00	2,065,026.00	812,510.42	1,673,441.00	391,585.00	19.0%
Unemployment Insurance		3501-3502	5,319.00	5,351.00	2,675.17	4,632.00	719.00	13.4%
Workers' Compensation		3601-3602	319,213.00	320,870.00	160,528.92	278,056.00	42,814.00	13.3%
OPEB, Allocated		3701-3702	24,219.00	24,326.00	11,952.49	20,627.00	3,699.00	15.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,921.00	16,921.00	5,840.53	12,075.00	4,846.00	28.6%
TOTAL, EMPLOYEE BENEFITS			4,585,293.00	4,591,537.00	2,012,723.90	3,772,779.00	818,758.00	17.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	313,964.00	3,308,374.00	1,226,817.24	8,530,238.00	(5,221,864.00)	-157.8%
Noncapitalized Equipment		4400	76,200.00	4,256,542.00	1,284,763.87	13,010,670.00	(8,754,128.00)	-205.7%
TOTAL, BOOKS AND SUPPLIES			390,164.00	7,564,916.00	2,511,581.11	21,540,908.00	(13,975,992.00)	-184.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,880.00	66,130.00	27,943.13	54,110.00	12,020.00	18.2%
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	109,850.00	231,608.00	(55,018.96)	99,866.00	131,742.00	56.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,750.00	12,025,387.00	2,075,298.01	6,972,298.00	5,053,089.00	42.0%
Professional/Consulting Services and Operating Expenditures		5800	503,350.00	4,706,880.00	1,911,973.67	2,222,369.00	2,484,511.00	52.8%
Communications		5900	62,725.00	80,881.00	37,727.56	55,363.00	25,518.00	31.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			785,555.00	17,110,886.00	3,997,923.41	9,404,006.00	7,706,880.00	45.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	3,494,652.00	717,646.41	1,661,993.00	1,832,659.00	52.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,161,736.00	287,415,345.00	85,973,607.38	149,269,579.00	138,145,766.00	48.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	78,837.00	70,885.25	71,248.00	7,589.00	9.6%
Equipment		6400	0.00	3,085,079.00	833,871.71	2,000,134.00	1,084,945.00	35.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,161,736.00	294,073,913.00	87,596,010.75	153,002,954.00	141,070,959.00	48.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,563,208.00	334,048,349.00	101,469,201.50	196,971,766.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	450,000,000.00	712,495,790.00	687,495,028.71	712,495,790.00	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	40,765,568.00	40,765,566.55	40,765,568.00	0.00	0.0%
(c) TOTAL, SOURCES			450,000,000.00	753,261,358.00	728,260,595.26	753,261,358.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	1,767,874.00	1,767,872.13	1,926,759.00	(158,885.00)	-9.0%
(d) TOTAL, USES			0.00	1,767,874.00	1,767,872.13	1,926,759.00	(158,885.00)	-9.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			450,000,000.00	751,493,484.00	726,492,723.13	751,334,599.00		

Resource	Description	2015/16 Projected Year Totals
7690	STRS On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	760,901,079.43
Total, Restricted Balance		<u>760,901,079.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,396,100.00	29,396,300.00	18,408,442.14	29,456,300.00	60,000.00	0.2%
5) TOTAL, REVENUES			29,396,100.00	29,396,300.00	18,408,442.14	29,456,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,843,190.00	5,848,190.00	2,080,112.62	5,724,611.31	123,578.69	2.1%
3) Employee Benefits		3000-3999	3,702,510.00	3,705,215.00	1,072,688.14	3,299,090.89	406,124.11	11.0%
4) Books and Supplies		4000-4999	0.00	59,000.00	33,469.90	25,000.00	34,000.00	57.6%
5) Services and Other Operating Expenditures		5000-5999	3,400,000.00	3,525,500.00	2,232,884.36	3,467,720.16	57,779.84	1.6%
6) Capital Outlay		6000-6999	20,350,000.00	17,108,758.57	1,381,443.81	16,951,697.00	157,061.57	0.9%
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			33,295,700.00	30,246,663.57	6,800,598.83	29,468,119.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,899,600.00)	(850,363.57)	11,607,843.31	(11,819.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,000,000.00	12,000,000.00	10,300,000.00	12,000,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,000,000.00)	(12,000,000.00)	(10,300,000.00)	(12,000,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,899,600.00)	(12,850,363.57)	1,307,843.31	(12,011,819.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,874,605.00	39,878,258.00		39,878,257.65	(0.35)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,874,605.00	39,878,258.00		39,878,257.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,874,605.00	39,878,258.00		39,878,257.65		
2) Ending Balance, June 30 (E + F1e)			19,975,005.00	27,027,894.43		27,866,438.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	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	19,975,005.00	27,027,894.43		27,866,438.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	20,256,100.00	20,256,100.00	10,191,867.54	20,256,100.00	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	140,000.00	140,000.00	122,417.31	200,000.00	60,000.00	42.9%
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	9,000,000.00	9,000,000.00	8,093,957.29	9,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	200.00	200.00	200.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,396,100.00	29,396,300.00	18,408,442.14	29,456,300.00	60,000.00	0.2%
TOTAL, REVENUES			29,396,100.00	29,396,300.00	18,408,442.14	29,456,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,094,864.00	5,094,864.00	1,409,614.05	4,701,040.51	393,823.49	7.7%
Classified Supervisors' and Administrators' Salaries		2300	736,888.00	736,888.00	660,841.47	1,007,132.80	(270,244.80)	-36.7%
Clerical, Technical and Office Salaries		2400	11,438.00	16,438.00	9,657.10	16,438.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,843,190.00	5,848,190.00	2,080,112.62	5,724,611.31	123,578.69	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	736,239.00	736,739.00	242,481.51	672,735.56	64,003.44	8.7%
OASDI/Medicare/Alternative		3301-3302	447,005.00	447,405.00	157,635.13	433,272.22	14,132.78	3.2%
Health and Welfare Benefits		3401-3402	2,329,923.00	2,331,573.00	604,694.58	2,007,739.62	323,833.38	13.9%
Unemployment Insurance		3501-3502	2,922.00	2,922.00	1,027.36	2,828.13	93.87	3.2%
Workers' Compensation		3601-3602	175,295.00	175,450.00	62,408.66	171,749.10	3,700.90	2.1%
OPEB, Allocated		3701-3702	1,835.00	1,835.00	2,182.34	3,339.22	(1,504.22)	-82.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,291.00	9,291.00	2,258.56	7,427.04	1,863.96	20.1%
TOTAL, EMPLOYEE BENEFITS			3,702,510.00	3,705,215.00	1,072,688.14	3,299,090.89	406,124.11	11.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,500.00	5,003.68	20,000.00	5,500.00	21.6%
Noncapitalized Equipment		4400	0.00	33,500.00	28,466.22	5,000.00	28,500.00	85.1%
TOTAL, BOOKS AND SUPPLIES			0.00	59,000.00	33,469.90	25,000.00	34,000.00	57.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	50,000.00	6,800.00	6,800.00	43,200.00	86.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,400,000.00	3,425,000.00	2,226,084.36	3,410,420.16	14,579.84	0.4%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50,500.00	0.00	50,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,400,000.00	3,525,500.00	2,232,884.36	3,467,720.16	57,779.84	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	14,115,000.00	10,188.29	14,115,000.00	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	20,350,000.00	2,993,758.57	1,371,255.52	2,836,697.00	157,061.57	5.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,350,000.00	17,108,758.57	1,381,443.81	16,951,697.00	157,061.57	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,295,700.00	30,246,663.57	6,800,598.83	29,468,119.36		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,000,000.00	12,000,000.00	10,300,000.00	12,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,000,000.00	12,000,000.00	10,300,000.00	12,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,000,000.00)	(12,000,000.00)	(10,300,000.00)	(12,000,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,427,767.00	0.00	1,427,798.00	31.00	0.0%
4) Other Local Revenue		8600-8799	297,600.00	314,570.00	254,319.78	395,762.00	81,192.00	25.8%
5) TOTAL, REVENUES			297,600.00	1,742,337.00	254,319.78	1,823,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	194,378.00	209,760.00	114,852.37	211,303.00	(1,543.00)	-0.7%
3) Employee Benefits		3000-3999	88,756.00	93,152.00	37,640.88	93,767.00	(615.00)	-0.7%
4) Books and Supplies		4000-4999	0.00	1,055,190.00	0.00	1,055,190.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	148,000.00	4,442,806.00	178,393.06	1,409,783.00	3,033,023.00	68.3%
6) Capital Outlay		6000-6999	0.00	5,369,907.00	284,230.76	9,179,538.00	(3,809,631.00)	-70.9%
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			431,134.00	11,170,815.00	615,117.07	11,949,581.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,534.00)	(9,428,478.00)	(360,797.29)	(10,126,021.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,534.00)	(9,428,478.00)	(360,797.29)	(10,126,021.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	85,866,102.15	84,671,484.15		84,667,692.03	(3,792.12)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,866,102.15	84,671,484.15		84,667,692.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,866,102.15	84,671,484.15		84,667,692.03		
2) Ending Balance, June 30 (E + F1e)			85,732,568.15	75,243,006.15		74,541,671.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	85,732,568.15	75,243,006.15		74,541,671.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	1,427,767.00	0.00	1,427,767.00	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	31.00	31.00	New
TOTAL, OTHER STATE REVENUE			0.00	1,427,767.00	0.00	1,427,798.00	31.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	292,600.00	304,222.00	248,973.41	385,000.00	80,778.00	26.6%
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	5,000.00	10,348.00	5,346.37	10,762.00	414.00	4.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			292,600.00	314,570.00	254,319.78	395,762.00	81,192.00	25.8%
TOTAL, REVENUES			297,600.00	1,742,337.00	254,319.78	1,823,560.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	4,303.00	4,302.59	4,303.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	24,483.00	24,707.00	11,359.82	24,862.00	(155.00)	-0.6%
Clerical, Technical and Office Salaries		2400	151,074.00	161,929.00	90,578.97	163,317.00	(1,388.00)	-0.9%
Other Classified Salaries		2900	18,821.00	18,821.00	8,610.99	18,821.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			194,378.00	209,760.00	114,852.37	211,303.00	(1,543.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	47.00	53.97	85.00	(38.00)	-80.9%
PERS		3201-3202	24,490.00	24,676.00	12,729.31	24,676.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,869.00	16,112.00	8,680.76	16,214.00	(102.00)	-0.6%
Health and Welfare Benefits		3401-3402	42,657.00	44,843.00	12,283.22	45,274.00	(431.00)	-1.0%
Unemployment Insurance		3501-3502	96.00	111.00	57.61	112.00	(1.00)	-0.9%
Workers' Compensation		3601-3602	5,833.00	6,525.00	3,433.21	6,568.00	(43.00)	-0.7%
OPEB, Allocated		3701-3702	503.00	530.00	285.71	530.00	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	308.00	308.00	117.09	308.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			88,756.00	93,152.00	37,640.88	93,767.00	(615.00)	-0.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,055,190.00	0.00	1,055,190.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,055,190.00	0.00	1,055,190.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	44,354.00	44,359.88	44,420.00	(66.00)	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	148,000.00	4,397,977.00	133,558.18	1,364,888.00	3,033,089.00	69.0%
Communications		5900	0.00	475.00	475.00	475.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,000.00	4,442,806.00	178,393.06	1,409,783.00	3,033,023.00	68.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	80,813.00	64,750.45	64,751.00	16,062.00	19.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,288,803.00	219,190.04	9,114,496.00	(3,825,693.00)	-72.3%
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	291.00	290.27	291.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,369,907.00	284,230.76	9,179,538.00	(3,809,631.00)	-70.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			431,134.00	11,170,815.00	615,117.07	11,949,581.00		

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

Resource	Description	2015/16 Projected Year Totals
7690	STRS On-Behalf Pension Contributions	0.00
7710	State School Facilities Projects	74,541,671.03
Total, Restricted Balance		<u>74,541,671.03</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	126.00	126.00	New
4) Other Local Revenue		8600-8799	3,063,200.00	3,065,662.00	1,909,506.46	3,209,235.00	143,573.00	4.7%
5) TOTAL, REVENUES			3,063,200.00	3,065,662.00	1,909,506.46	3,209,361.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,177,199.00	1,185,949.00	552,299.03	951,421.00	234,528.00	19.8%
3) Employee Benefits		3000-3999	488,009.00	489,149.00	174,915.38	328,637.00	160,512.00	32.8%
4) Books and Supplies		4000-4999	215,691.00	213,941.00	3,169.21	3,363.00	210,578.00	98.4%
5) Services and Other Operating Expenditures		5000-5999	1,124,701.00	1,423,662.00	384,838.96	870,010.00	553,652.00	38.9%
6) Capital Outlay		6000-6999	3,945,000.00	312,207.44	7,651.11	27,807.00	284,400.44	91.1%
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			6,950,600.00	3,624,908.44	1,122,873.69	2,181,238.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,887,400.00)	(559,246.44)	786,632.77	1,028,123.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	14,852.00	14,852.00	14,852.00	0.00	0.0%
b) Transfers Out		7600-7629	3,061,125.00	3,075,977.00	2,741,233.50	3,075,977.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	2,761,125.00	2,726,382.00	2,726,381.50	2,726,381.00	(1.00)	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			(300,000.00)	(334,743.00)	0.00	(334,744.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,187,400.00)	(893,989.44)	786,632.77	693,379.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,311,818.65	5,485,594.65		5,485,595.20	0.55	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,311,818.65	5,485,594.65		5,485,595.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,311,818.65	5,485,594.65		5,485,595.20		
2) Ending Balance, June 30 (E + F1e)			1,124,418.65	4,591,605.21		6,178,974.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,124,418.65	4,591,605.21		6,178,974.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	126.00	126.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	126.00	126.00	New
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,933,000.00	2,933,000.00	1,796,039.53	3,066,258.00	133,258.00	4.5%
Interest		8660	17,500.00	19,962.00	19,474.47	30,277.00	10,315.00	51.7%
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	112,700.00	112,700.00	93,992.46	112,700.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,063,200.00	3,065,662.00	1,909,506.46	3,209,235.00	143,573.00	4.7%
TOTAL, REVENUES			3,063,200.00	3,065,662.00	1,909,506.46	3,209,361.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	83,526.00	92,276.00	70,309.50	120,531.00	(28,255.00)	-30.6%
Classified Supervisors' and Administrators' Salaries		2300	639,957.00	639,957.00	282,281.72	483,912.00	156,045.00	24.4%
Clerical, Technical and Office Salaries		2400	413,164.00	413,164.00	147,140.55	256,863.00	156,301.00	37.8%
Other Classified Salaries		2900	40,552.00	40,552.00	52,567.26	90,115.00	(49,563.00)	-122.2%
TOTAL, CLASSIFIED SALARIES			1,177,199.00	1,185,949.00	552,299.03	951,421.00	234,528.00	19.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	216.07	342.00	(342.00)	New
PERS		3201-3202	148,328.00	148,328.00	53,278.03	100,640.00	47,688.00	32.2%
OASDI/Medicare/Alternative		3301-3302	90,056.00	90,596.00	39,422.55	69,960.00	20,636.00	22.8%
Health and Welfare Benefits		3401-3402	209,338.00	209,338.00	63,632.52	125,899.00	83,439.00	39.9%
Unemployment Insurance		3501-3502	591.00	606.00	276.10	471.00	135.00	22.3%
Workers' Compensation		3601-3602	35,317.00	35,902.00	16,569.09	28,544.00	7,358.00	20.5%
OPEB, Allocated		3701-3702	2,723.00	2,723.00	1,055.29	1,824.00	899.00	33.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,656.00	1,656.00	465.73	957.00	699.00	42.2%
TOTAL, EMPLOYEE BENEFITS			488,009.00	489,149.00	174,915.38	328,637.00	160,512.00	32.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	207,191.00	205,441.00	3,169.21	3,363.00	202,078.00	98.4%
Noncapitalized Equipment		4400	8,500.00	8,500.00	0.00	0.00	8,500.00	100.0%
TOTAL, BOOKS AND SUPPLIES			215,691.00	213,941.00	3,169.21	3,363.00	210,578.00	98.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	150,000.00	150,000.00	8,494.75	9,551.00	140,449.00	93.6%
Travel and Conferences		5200	12,000.00	12,000.00	1,411.30	2,864.00	9,136.00	76.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,000.00	198,000.00	103,043.31	176,039.00	21,961.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,101.00	4,601.00	54.95	55.00	4,546.00	98.8%
Professional/Consulting Services and Operating Expenditures		5800	761,000.00	1,057,423.00	271,792.79	681,459.00	375,964.00	35.6%
Communications		5900	600.00	638.00	41.86	42.00	596.00	93.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,124,701.00	1,423,662.00	384,838.96	870,010.00	553,652.00	38.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,885,000.00	252,207.44	7,651.11	27,807.00	224,400.44	89.0%
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	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,945,000.00	312,207.44	7,651.11	27,807.00	284,400.44	91.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			6,950,600.00	3,624,908.44	1,122,873.69	2,181,238.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	14,852.00	14,852.00	14,852.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	14,852.00	14,852.00	14,852.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,061,125.00	3,075,977.00	2,741,233.50	3,075,977.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,061,125.00	3,075,977.00	2,741,233.50	3,075,977.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	2,761,125.00	2,726,382.00	2,726,381.50	2,726,381.00	(1.00)	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%
(c) TOTAL, SOURCES			2,761,125.00	2,726,382.00	2,726,381.50	2,726,381.00	(1.00)	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(334,743.00)	0.00	(334,744.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,755,000.00	186,755,000.00	0.00	186,905,000.00	150,000.00	0.1%
5) TOTAL, REVENUES			188,155,000.00	188,155,000.00	0.00	188,305,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	172,812,577.00	107,201,944.97	0.00	107,201,945.00	(0.03)	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			172,812,577.00	107,201,944.97	0.00	107,201,945.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,342,423.00	80,953,055.03	0.00	81,103,055.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	880,000.00	37,504,213.00	37,439,597.05	37,504,213.00	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			880,000.00	37,504,213.00	37,439,597.05	37,504,213.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,222,423.00	118,457,268.03	37,439,597.05	118,607,268.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	224,879,639.96	183,449,736.96		183,449,737.00	0.04	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,879,639.96	183,449,736.96		183,449,737.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,879,639.96	183,449,736.96		183,449,737.00		
2) Ending Balance, June 30 (E + F1e)			241,102,062.96	301,907,004.99		302,057,005.00		
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	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	241,102,062.96	301,907,004.99		302,057,005.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	179,000,000.00	179,000,000.00	0.00	179,000,000.00	0.00	0.0%
Unsecured Roll		8612	4,200,000.00	4,200,000.00	0.00	4,200,000.00	0.00	0.0%
Prior Years' Taxes		8613	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.00	0.0%
Supplemental Taxes		8614	1,750,000.00	1,750,000.00	0.00	1,750,000.00	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	450,000.00	450,000.00	0.00	600,000.00	150,000.00	33.3%
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,755,000.00	186,755,000.00	0.00	186,905,000.00	150,000.00	0.1%
TOTAL, REVENUES			188,155,000.00	188,155,000.00	0.00	188,305,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	93,489,271.00	33,144,270.75	0.00	33,144,271.00	(0.25)	0.0%
Bond Interest and Other Service Charges		7434	79,323,306.00	74,057,674.22	0.00	74,057,674.00	0.22	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			172,812,577.00	107,201,944.97	0.00	107,201,945.00	(0.03)	0.0%
TOTAL, EXPENDITURES			172,812,577.00	107,201,944.97	0.00	107,201,945.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	880,000.00	37,504,213.00	37,439,597.05	37,504,213.00	0.00	0.0%
(c) TOTAL, SOURCES			880,000.00	37,504,213.00	37,439,597.05	37,504,213.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			880,000.00	37,504,213.00	37,439,597.05	37,504,213.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,666,098.00	34,405,597.33	16,530,220.54	34,405,862.33	265.00	0.0%
5) TOTAL, REVENUES			26,666,098.00	34,405,597.33	16,530,220.54	34,405,862.33		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	742,629.00	742,629.00	405,541.43	688,497.00	54,132.00	7.3%
3) Employee Benefits		3000-3999	345,345.00	345,345.00	154,509.82	291,087.00	54,258.00	15.7%
4) Books and Supplies		4000-4999	946,955.00	866,258.74	38,347.12	39,679.00	826,579.74	95.4%
5) Services and Other Operating Expenses		5000-5999	27,472,386.00	34,923,482.87	15,558,955.75	30,861,280.00	4,062,202.87	11.6%
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			29,507,315.00	36,877,715.61	16,157,354.12	31,880,543.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,841,217.00)	(2,472,118.28)	372,866.42	2,525,319.33		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,900,000.00	6,900,000.00	6,900,000.00	6,900,000.00	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			6,900,000.00	6,900,000.00	6,900,000.00	6,900,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,058,783.00	4,427,881.72	7,272,866.42	9,425,319.33		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	83,797,680.07	83,733,952.55		83,733,952.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,797,680.07	83,733,952.55		83,733,952.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,797,680.07	83,733,952.55		83,733,952.55		
2) Ending Net Position, June 30 (E + F1e)			87,856,463.07	88,161,834.27		93,159,271.88		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	87,856,463.07	88,161,834.27		93,159,271.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	101,953.00	368,338.00	209,123.21	368,338.00	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	26,544,345.00	32,598,216.00	15,871,610.33	32,598,216.00	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	300.00	217,611.33	217,411.33	217,876.33	265.00	0.1%
All Other Transfers In from All Others		8799	19,500.00	1,221,432.00	232,075.67	1,221,432.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,666,098.00	34,405,597.33	16,530,220.54	34,405,862.33	265.00	0.0%
TOTAL, REVENUES			26,666,098.00	34,405,597.33	16,530,220.54	34,405,862.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	159,214.00	159,214.00	92,586.55	158,111.00	1,103.00	0.7%
Clerical, Technical and Office Salaries		2400	583,415.00	583,415.00	312,954.88	530,386.00	53,029.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			742,629.00	742,629.00	405,541.43	688,497.00	54,132.00	7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	455.00	720.00	(720.00)	New
PERS		3201-3202	93,572.00	93,572.00	47,684.99	81,207.00	12,365.00	13.2%
OASDI/Medicare/Alternative		3301-3302	56,813.00	56,813.00	30,773.26	52,419.00	4,394.00	7.7%
Health and Welfare Benefits		3401-3402	169,049.00	169,049.00	61,640.27	132,909.00	36,140.00	21.4%
Unemployment Insurance		3501-3502	371.00	371.00	203.89	346.00	25.00	6.7%
Workers' Compensation		3601-3602	22,278.00	22,278.00	12,166.16	20,655.00	1,623.00	7.3%
OPEB, Allocated		3701-3702	2,083.00	2,083.00	1,140.17	1,934.00	149.00	7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,179.00	1,179.00	446.08	897.00	282.00	23.9%
TOTAL, EMPLOYEE BENEFITS			345,345.00	345,345.00	154,509.82	291,087.00	54,258.00	15.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	936,955.00	856,258.74	37,339.70	38,672.00	817,586.74	95.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	1,007.42	1,007.00	8,993.00	89.9%
TOTAL, BOOKS AND SUPPLIES			946,955.00	866,258.74	38,347.12	39,679.00	826,579.74	95.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	350,000.00	350,000.00	191,856.85	291,175.00	58,825.00	16.8%
Travel and Conferences		5200	321.00	321.00	272.68	288.00	33.00	10.3%
Dues and Memberships		5300	355.00	355.00	405.00	555.00	(200.00)	-56.3%
Insurance		5400-5450	26,468,475.00	33,919,571.87	14,857,921.19	29,595,209.00	4,324,362.87	12.7%
Operations and Housekeeping Services		5500	77,813.00	77,813.00	0.00	0.00	77,813.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,221.00	6,221.00	74.29	74.00	6,147.00	98.8%
Professional/Consulting Services and Operating Expenditures		5800	564,500.00	564,500.00	506,322.13	970,500.00	(406,000.00)	-71.9%
Communications		5900	4,701.00	4,701.00	2,103.61	3,479.00	1,222.00	26.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			27,472,386.00	34,923,482.87	15,558,955.75	30,861,280.00	4,062,202.87	11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			29,507,315.00	36,877,715.61	16,157,354.12	31,880,543.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	6,900,000.00	6,900,000.00	6,900,000.00	6,900,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,900,000.00	6,900,000.00	6,900,000.00	6,900,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,900,000.00	6,900,000.00	6,900,000.00	6,900,000.00		

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

FINANCIAL OPERATIONS DIVISION
FINANCIAL ACCOUNTING DEPARTMENT
GENERAL FUND CASH FLOW
ACTUAL/PROJECTED - FY 2015/2016

	Actual JULY	Actual AUGUST	Actual SEPTEMBER	Actual OCTOBER	Actual NOVEMBER	Actual DECEMBER	Actual JANUARY
BEGINNING CASH BALANCE	\$134,763,425.16	\$55,506,650.70	\$60,443,269.88	\$91,556,341.69	\$87,292,282.68	\$72,953,020.40	\$142,970,322.26
RECEIPTS							
LCFF FUNDING							
STATE AID	\$22,976,090.00	\$19,546,372.00	\$55,872,756.00	\$35,183,464.00	\$35,183,464.00	\$55,502,881.00	\$35,712,370.00
LOCAL TAXES	\$1,045,612.12	\$10,341,610.96	\$2,885,423.68	\$6,589,760.23	\$16,211,810.71	\$205,021,613.34	\$100,054,166.95
LESS: CHRTR SCHL TAX TRFS	(\$8,639,109.00)	(\$5,286,702.00)	(\$10,573,403.00)	(\$7,235,976.00)	(\$7,055,188.00)	(\$7,065,638.00)	(\$7,080,501.00)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$717,095.97	\$1,673,224.76
MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$149,388.00	\$0.00	\$1,394,278.00
TOTAL LCFF FUNDING	\$15,382,593.12	\$24,601,280.96	\$48,184,776.68	\$34,537,248.23	\$44,489,474.71	\$254,175,952.31	\$131,753,538.71
FEDERAL REVENUES	\$1,113,113.59	\$1,218,671.46	\$18,785,446.71	\$2,794,998.40	\$2,585,605.74	\$12,528,024.50	\$6,330,050.56
STATE REVENUES	\$15,748,843.93	\$3,529,696.00	\$9,034,108.00	\$11,139,834.27	\$24,246,234.66	\$29,466,538.00	\$42,767,461.34
LOCAL REVENUES	\$2,192,785.84	\$2,179,742.38	\$2,474,563.74	\$1,481,454.46	\$2,359,146.09	\$2,292,504.90	\$15,745,311.68
PROPERTY SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,726,381.50	\$0.00
LOANS & NOTES	\$0.00	\$60,000,000.00	\$50,000,000.00	\$50,000,000.00	\$20,000,000.00	\$5,000,000.00	\$0.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$34,437,336.48	\$91,529,390.80	\$128,478,895.13	\$99,953,535.36	\$93,680,461.20	\$306,189,401.21	\$196,596,362.29
DISBURSEMENTS							
PAYROLL	\$77,172,191.61	\$58,211,675.65	\$68,611,019.70	\$71,004,758.72	\$71,810,404.23	\$78,559,240.80	\$64,518,415.78
PAYROLL BENEFITS	\$25,775,036.06	\$30,446,914.86	\$29,389,615.01	\$31,542,567.23	\$32,099,757.42	\$28,985,240.14	\$19,410,011.94
COMMERCIAL WARRANTS	\$11,055,789.24	\$2,372,093.05	\$9,744,018.79	\$13,257,474.67	\$10,330,657.33	\$22,919,457.28	\$8,450,234.28
REIMBURSEMENTS TO/ FROM OTHERS	(\$308,905.97)	(\$4,437,911.94)	(\$10,378,830.18)	(\$11,587,206.25)	(\$6,221,095.50)	(\$5,291,838.87)	(\$8,782,634.55)
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,000,000.00	\$0.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS	\$113,694,110.94	\$86,592,771.62	\$97,365,823.32	\$104,217,594.37	\$108,019,723.48	\$236,172,099.35	\$83,596,027.45
ENDING CASH BALANCE	\$55,506,650.70	\$60,443,269.88	\$91,556,341.69	\$87,292,282.68	\$72,953,020.40	\$142,970,322.26	\$255,970,657.10

FINANCIAL OPERATIONS DIVISION
FINANCIAL ACCOUNTING DEPARTMENT
GENERAL FUND CASH FLOW
ACTUAL/PROJECTED - FY 2015/2016

	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUNE	TOTAL
BEGINNING CASH BALANCE	\$255,970,657.10	\$200,062,671.62	\$178,193,697.21	\$191,715,803.97	\$176,529,052.64	\$134,763,425.16
RECEIPTS						
LCFF FUNDING						
STATE AID	\$34,867,446.04	\$45,226,718.04	\$34,867,446.04	\$34,867,446.04	\$24,866,996.04	\$434,673,449.20
LOCAL TAXES	\$10,493,056.26	\$16,878,078.80	\$135,331,103.90	\$56,665,846.98	\$39,810,294.63	\$601,328,378.56
LESS: CHRTR SCHL TAX TRFS	(\$7,087,587.00)	(\$12,514,328.68)	(\$6,257,164.34)	(\$6,257,164.34)	(\$6,257,164.34)	(\$91,309,925.70)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$1,744,752.09	\$635,987.18	\$4,771,060.00
MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,558,689.00	\$4,102,355.00
TOTAL LCFF FUNDING	\$38,272,915.30	\$49,590,468.16	\$163,941,385.60	\$87,020,880.77	\$61,614,802.51	\$953,565,317.06
FEDERAL REVENUES						
STATE REVENUES	\$1,687,940.25	\$24,687,593.68	\$8,935,921.25	\$682,821.75	\$21,233,412.53	\$102,583,600.42
LOCAL REVENUES	\$6,247,818.56	\$9,884,179.56	\$25,406,985.56	\$5,929,299.56	\$6,426,077.56	\$189,827,077.00
PROPERTY SALES	\$2,063,603.17	\$2,388,603.17	\$2,373,603.17	\$2,063,603.17	\$2,173,603.17	\$9,788,524.94
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,726,381.50
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000,000.00
TOTAL REVENUES	\$48,272,277.28	\$86,550,844.57	\$200,657,895.58	\$95,696,605.25	\$91,447,895.77	\$1,473,490,900.92
DISBURSEMENTS						
PAYROLL						
PAYROLL BENEFITS	\$71,307,618.64	\$71,706,683.72	\$72,142,151.69	\$77,002,631.23	\$77,002,631.23	\$859,049,423.01
COMMERCIAL WARRANTS	\$29,430,609.33	\$29,509,183.99	\$30,265,557.11	\$31,210,347.34	\$31,210,347.34	\$349,275,187.77
REIMBURSEMENTS TO/FROM OTHERS	\$8,442,034.79	\$13,203,951.27	\$12,826,135.58	\$11,320,378.00	\$15,770,414.00	\$139,692,638.28
LOANS & NOTES	(\$5,000,000.00)	(\$6,000,000.00)	(\$5,500,000.00)	(\$8,650,000.00)	(\$11,500,000.00)	(\$83,658,423.26)
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$77,401,944.44	\$0.00	\$0.00	\$188,401,944.44
TOTAL DISBURSEMENTS	\$104,180,262.76	\$108,419,818.98	\$187,135,788.82	\$110,883,356.58	\$112,483,392.58	\$1,452,760,770.24
ENDING CASH BALANCE	\$200,062,671.62	\$178,193,697.21	\$191,715,803.97	\$176,529,052.64	\$155,493,555.84	\$155,493,555.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	930,556,123.00	3.29%	961,138,292.00	1.71%	977,543,505.00
2. Federal Revenues	8100-8299	10,349,467.00	-2.27%	10,115,000.00	0.00%	10,115,000.00
3. Other State Revenues	8300-8599	19,553,326.00	106.46%	40,368,935.00	-53.40%	18,812,743.00
4. Other Local Revenues	8600-8799	22,973,189.79	-28.68%	16,385,094.00	-1.66%	16,113,532.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,787,890.00	-22.20%	10,726,605.00	0.00%	10,726,605.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(219,358,077.84)	1.48%	(222,599,448.00)	0.00%	(222,599,448.00)
6. Total (Sum lines A1 thru A5c)		777,861,917.95	4.92%	816,134,478.00	-0.66%	810,711,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				437,618,907.61		443,510,500.61
b. Step & Column Adjustment				7,553,261.00		7,805,785.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,661,668.00)		(1,081,343.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	437,618,907.61	1.35%	443,510,500.61	1.52%	450,234,942.61
2. Classified Salaries						
a. Base Salaries				129,709,958.08		129,054,515.08
b. Step & Column Adjustment				1,123,140.00		1,187,302.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,778,583.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	129,709,958.08	-0.51%	129,054,515.08	0.92%	130,241,817.08
3. Employee Benefits	3000-3999	217,951,409.46	9.77%	239,242,390.00	10.38%	264,077,192.00
4. Books and Supplies	4000-4999	23,811,909.35	3.54%	24,654,543.00	2.17%	25,189,847.00
5. Services and Other Operating Expenditures	5000-5999	29,961,379.23	25.77%	37,681,677.00	6.20%	40,019,414.00
6. Capital Outlay	6000-6999	2,122,996.00	-80.08%	422,996.00	0.00%	422,996.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,133.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,537,588.09)	0.00%	(6,537,588.00)	0.00%	(6,537,588.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,688,153.00	22.14%	16,718,441.00	0.00%	16,718,441.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(24,564,230.00)		(108,841,125.00)
11. Total (Sum lines B1 thru B10)		848,375,257.64	1.39%	860,183,244.69	-5.66%	811,525,936.69
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(70,513,339.69)		(44,048,766.69)		(813,999.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		144,094,133.75		73,580,794.06		29,532,027.37
2. Ending Fund Balance (Sum lines C and D1)		73,580,794.06		29,532,027.37		28,718,027.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	44,717,765.43				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,281,000.00		26,950,000.00		26,136,000.00
2. Unassigned/Unappropriated	9790	0.63		(0.63)		(0.32)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		73,580,794.06		29,532,027.37		28,718,027.68

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,281,000.00		26,950,000.00		26,136,000.00
c. Unassigned/Unappropriated	9790	0.63		(0.63)		(0.32)
(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)						
		26,281,000.63		26,949,999.37		26,135,999.68
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
B1d & B2d: The certificated / classified amounts and adjustments entered reflect our District Multi-Year Projection model, and sum to our total salary projections. B10 - Expenditure adjustments reflect Board-Approved Reduction actions: (C10) 2016-17 = (\$26,564,230) (E10) 2017-18 = (\$108,841,125). See SACS Report and PowerPoint for discussion of Board solutions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,558,689.00	0.00%	3,558,689.00	0.00%	3,558,689.00
2. Federal Revenues	8100-8299	128,148,980.17	-35.14%	83,123,620.00	-0.53%	82,683,306.00
3. Other State Revenues	8300-8599	151,073,724.28	-5.93%	142,110,778.00	0.14%	142,305,460.00
4. Other Local Revenues	8600-8799	11,858,542.00	-30.28%	8,267,499.00	-12.02%	7,273,781.00
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%	
c. Contributions	8980-8999	219,358,077.84	1.48%	222,599,448.00	0.00%	222,599,448.00
6. Total (Sum lines A1 thru A5c)		513,998,013.29	-10.57%	459,660,034.00	-0.27%	458,420,684.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,220,359.11		151,044,778.11
b. Step & Column Adjustment				2,643,473.00		2,658,388.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,180,946.00		(569,090.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,220,359.11	6.20%	151,044,778.11	1.38%	153,134,076.11
2. Classified Salaries						
a. Base Salaries				87,391,194.12		93,226,857.12
b. Step & Column Adjustment				853,078.00		857,687.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,982,585.00		(277,183.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	87,391,194.12	6.68%	93,226,857.12	0.62%	93,807,361.12
3. Employee Benefits	3000-3999	135,383,804.16	4.23%	141,106,257.00	2.85%	145,121,041.00
4. Books and Supplies	4000-4999	20,282,577.67	0.21%	20,325,015.00	0.22%	20,370,212.00
5. Services and Other Operating Expenditures	5000-5999	72,037,974.41	1.55%	73,155,569.00	1.63%	74,345,848.00
6. Capital Outlay	6000-6999	2,816,977.00	-0.42%	2,805,108.00	0.00%	2,805,108.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,516.00	4.06%	1,301,237.00	5.60%	1,374,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,289,913.00	0.41%	4,307,557.00	0.00%	4,307,557.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		465,673,315.47	4.64%	487,272,378.23	1.64%	495,265,251.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		48,324,697.82		(27,612,344.23)		(36,844,567.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,224,072.21		66,548,770.03		38,936,425.80
2. Ending Fund Balance (Sum lines C and D1)		66,548,770.03		38,936,425.80		2,091,858.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	66,548,771.72		38,936,425.80		2,091,858.57
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	(1.69)		0.00		0.00
f. Total Components of Ending Fund Balance		66,548,770.03		38,936,425.80		2,091,858.57
(Line D3f must agree with line D2)						

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

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d & B2d: The certificated / classified amounts and adjustments entered reflect our District Multi-Year Projection model, and sum to our total salary projections. B10 : No other adjustments required for Restricted.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	934,114,812.00	3.27%	964,696,981.00	1.70%	981,102,194.00
2. Federal Revenues	8100-8299	138,498,447.17	-32.68%	93,238,620.00	-0.47%	92,798,306.00
3. Other State Revenues	8300-8599	170,627,050.28	6.95%	182,479,713.00	-11.71%	161,118,203.00
4. Other Local Revenues	8600-8799	34,831,731.79	-29.22%	24,652,593.00	-5.13%	23,387,313.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,787,890.00	-22.20%	10,726,605.00	0.00%	10,726,605.00
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)		1,291,859,931.24	-1.24%	1,275,794,512.00	-0.52%	1,269,132,621.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				579,839,266.72		594,555,278.72
b. Step & Column Adjustment				10,196,734.00		10,464,173.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,519,278.00		(1,650,433.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	579,839,266.72	2.54%	594,555,278.72	1.48%	603,369,018.72
2. Classified Salaries						
a. Base Salaries				217,101,152.20		222,281,372.20
b. Step & Column Adjustment				1,976,218.00		2,044,989.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,204,002.00		(277,183.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	217,101,152.20	2.39%	222,281,372.20	0.80%	224,049,178.20
3. Employee Benefits	3000-3999	353,335,213.62	7.65%	380,348,647.00	7.59%	409,198,233.00
4. Books and Supplies	4000-4999	44,094,487.02	2.01%	44,979,558.00	1.29%	45,560,059.00
5. Services and Other Operating Expenditures	5000-5999	101,999,353.64	8.66%	110,837,246.00	3.18%	114,365,262.00
6. Capital Outlay	6000-6999	4,939,973.00	-34.65%	3,228,104.00	0.00%	3,228,104.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,298,649.00	0.20%	1,301,237.00	5.60%	1,374,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,247,675.09)	-0.78%	(2,230,031.00)	0.00%	(2,230,031.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,688,153.00	22.14%	16,718,441.00	0.00%	16,718,441.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(24,564,230.00)		(108,841,125.00)
11. Total (Sum lines B1 thru B10)		1,314,048,573.11	2.54%	1,347,455,622.92	-3.02%	1,306,791,187.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,188,641.87)		(71,661,110.92)		(37,658,566.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		162,318,205.96		140,129,564.09		68,468,453.17
2. Ending Fund Balance (Sum lines C and D1)		140,129,564.09		68,468,453.17		30,809,886.25
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740	66,548,771.72		38,936,425.80		2,091,858.57
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	44,717,765.43		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,281,000.00		26,950,000.00		26,136,000.00
2. Unassigned/Unappropriated	9790	(1.06)		(0.63)		(0.32)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		140,129,564.09		68,468,453.17		30,809,886.25

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,281,000.00		26,950,000.00		26,136,000.00
c. Unassigned/Unappropriated	9790	0.63		(0.63)		(0.32)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.69)		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)		26,280,998.94		26,949,999.37		26,135,999.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections))						
		102,511.51		100,659.38		99,127.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,314,048,573.11		1,347,455,622.92		1,306,791,187.92
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)		1,314,048,573.11		1,347,455,622.92		1,306,791,187.92
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		26,280,971.46		26,949,112.46		26,135,823.76
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)		26,280,971.46		26,949,112.46		26,135,823.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**San Diego Unified School District
2015-16 SACS Second Interim Report
Multi-Year Projections - Assumptions
General Fund - Unrestricted**

REVENUE ASSUMPTIONS			
Description	2015/16	2016/17	2017/18
LCFF Funding Model			
Funded ADA	102,512	100,659	99,127
COLA *	1.02%	0.47%	2.13%
Funding Gap *	51.97%	49.08%	45.34%
Federal : Impact Aid	\$8.0 Mil	\$8.0 Mil	\$8.0 Mil
Other State			
Mandated Cost Reimbursement	\$3.74 Mil	\$ 3.66 Mil	\$ 3.60 Mil
Mandated Cost Reimbursement (one-time)	\$ -	\$ 21.2 Mil	\$ -
Lottery (GFU-\$128; GFR-\$34)	\$140/ADA	\$140/ADA	\$140/ADA
Local : Interest	0.690%	0.690%	0.690%
Transfers In			
Redevelopment Agency (RDA)	\$10.3 Mil	\$10.3 Mil	\$10.3 Mil
Sale of Property	\$2.8 Mil	\$ -	\$ -
Hourly Cost - Temporary Classroom Moves	\$0.3Mil	\$ -	\$ -
Retiree Medical Fund	\$0.4 Mil	\$0.4 Mil	\$0.4 Mil

* Source: San Diego County Office of Education (SDCOE) and School Services of California (SSC)

**San Diego Unified School District
2015-16 SACS Second Interim Report
Multi-Year Projections - Assumptions
General Fund - Unrestricted**

EXPENSE ASSUMPTIONS			
Description	2015/16	2016/17	2017/18
Salaries			
Step and Column: Cert / Class	2.06% / .73%	1.76% / .92%	1.76% / .92%
Salary Increases *	4%	0%	0%
STRS	10.73%	12.58%	14.43%
PERS	11.85%	13.05%	16.60%
Health & Welfare Premiums	6.5%	7.0%	7.0%
Materials & Supplies (Consumer Price Index- CPI)	1.90%	2.22%	2.52%
Contracted Services (CPI)	1.90%	2.22%	2.52%
Utilities	\$ 26.0 Mil	\$ 31.2 Mil	\$ 33.9 Mil
Board-Approved Budget Deficit Solutions	\$ -	\$24.6 Mil	\$108.8 Mil
Transfers Out			
Liability Insurance	\$3.6 Mil	\$3.6 Mil	\$3.6 Mil
Property Insurance	\$3.3 Mil	\$3.3 Mil	\$3.3 Mil
Child Development Fund	\$6.2 Mil	\$9.2 Mil	\$9.2 Mil
Retiree Medical Fund	\$2.1 Mil	\$2.1 Mil	\$2.1 Mil
Contributions			
Special Education	\$188.2 Mil	\$195.0 Mil	\$195.0 Mil
Restricted Routine Maintenance (RRM)	\$29.1 Mil	\$27.6 Mil	\$27.6 Mil
Community Day School	\$2.0 Mil	\$ -	\$ -

* Subject to change, based on negotiations

RESERVE ASSUMPTIONS			
Description	2015/16	2016/17	2017/18
Economic Uncertainties- 2%	\$26.28 Mil	\$26.95 Mil	\$26.14 Mil
Unexpended Set-Asides and Reserves:			
Reserved for 2016/17 Deficit	\$44.72 Mil	\$ -	\$ -
Stores Inventory	\$1.67 Mil	\$1.67 Mil	\$1.67 Mil
Prepaid Expenses	\$0.85 Mil	\$0.85 Mil	\$0.85 Mil
Revolving Cash Funds	\$0.06 Mil	\$0.06 Mil	\$0.06 Mil
TOTAL	\$73.58 Mil	\$29.53 Mil	\$28.72 Mil

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	102,890.40	102,890.40	102,511.51	102,511.51	(378.89)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	102,890.40	102,890.40	102,511.51	102,511.51	(378.89)	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	102,890.40	102,890.40	102,511.51	102,511.51	(378.89)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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)	102,511.51	102,511.51	0.0%	Met
1st Subsequent Year (2016-17)	100,659.38	100,659.68	0.0%	Met
2nd Subsequent Year (2017-18)	99,127.33	99,127.33	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

N/A

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)	106,631	106,965	0.3%	Met
1st Subsequent Year (2016-17)	106,631	106,965	0.3%	Met
2nd Subsequent Year (2017-18)	106,631	106,965	0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

N/A

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)	106,840	112,230	95.2%
Second Prior Year (2013-14)	106,066	110,859	95.7%
First Prior Year (2014-15)	103,964	108,783	95.6%
		Historical Average Ratio:	95.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.0%

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)	102,512	106,965	95.8%	Met
1st Subsequent Year (2016-17)	100,659	106,965	94.1%	Met
2nd Subsequent Year (2017-18)	99,127	106,965	92.7%	Met

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

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

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

Explanation:
(required if NOT met)

N/A

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	1,018,745,620.00		
1st Subsequent Year (2016-17)	1,047,416,158.00	1,057,018,194.00	0.9%	Met
2nd Subsequent Year (2017-18)	1,072,071,704.00	1,080,104,861.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

N/A

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)	611,319,880.90	658,082,436.65	92.9%
Second Prior Year (2013-14)	631,962,919.72	685,113,940.62	92.2%
First Prior Year (2014-15)	680,339,979.87	734,957,812.00	92.6%
Historical Average Ratio:			92.6%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.6% to 95.6%	89.6% to 95.6%	89.6% to 95.6%

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)	785,280,275.15	834,687,104.64	94.1%	Met
1st Subsequent Year (2016-17)	811,807,405.69	843,464,803.69	96.2%	Not Met
2nd Subsequent Year (2017-18)	844,553,951.69	794,807,495.69	106.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The projected deficit for 2017-18 is roughly \$109M. The District has begun efforts to identify solutions to resolve the projected deficit gap.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	132,676,168.17	138,498,447.17	4.4%	No
1st Subsequent Year (2016-17)	92,675,217.00	93,238,620.00	0.6%	No
2nd Subsequent Year (2017-18)	92,234,903.00	92,798,306.00	0.6%	No

Explanation:
(required if Yes)

N/A

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	133,921,788.28	170,627,050.28	27.4%	Yes
1st Subsequent Year (2016-17)	125,119,055.00	182,479,713.00	45.8%	Yes
2nd Subsequent Year (2017-18)	125,828,221.00	161,118,203.00	28.0%	Yes

Explanation:
(required if Yes)

Current Year (2015-16), 1st Subsequent Year (2016-17), and 2nd Subsequent Year (2017-18) increase due to projected STRS on-behalf contribution for GASB 68 compliance. Additionally, 1st Subsequent Year (2016-17) increase due to governor's budget proposal for one-time funds for outstanding mandate claims estimated to be approximately \$207 per ADA.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	31,933,188.57	34,831,731.79	9.1%	Yes
1st Subsequent Year (2016-17)	23,407,545.00	24,652,593.00	5.3%	Yes
2nd Subsequent Year (2017-18)	22,138,404.00	23,387,313.00	5.6%	Yes

Explanation:
(required if Yes)

Current year (2015-16) increase due to TRANs interest based on larger TRAN note, increases in anticipated revenue for leases/rentals, Charter Fees and Services, Medi-Cal, and miscellaneous unrestricted local programs. 1st Subsequent Year (2016-17) and 2nd Subsequent Year (2017-18) increases due to anticipated revenues for leases/rentals and Charter Fees & Services.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	40,023,515.23	44,094,487.02	10.2%	Yes
1st Subsequent Year (2016-17)	40,515,283.00	44,979,558.00	11.0%	Yes
2nd Subsequent Year (2017-18)	41,044,183.00	45,560,059.00	11.0%	Yes

Explanation:
(required if Yes)

Current year 2015-16 budgets were adjusted based on department and school site needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	101,303,036.00	101,999,353.64	0.7%	No
1st Subsequent Year (2016-17)	108,268,002.00	110,837,246.00	2.4%	No
2nd Subsequent Year (2017-18)	111,775,874.00	114,365,262.00	2.3%	No

Explanation:
(required if Yes)

N/A

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	298,531,145.02	343,957,229.24	15.2%	Not Met
1st Subsequent Year (2016-17)	241,201,817.00	300,370,926.00	24.5%	Not Met
2nd Subsequent Year (2017-18)	240,201,528.00	277,303,822.00	15.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	141,326,551.23	146,093,840.66	3.4%	Met
1st Subsequent Year (2016-17)	148,783,285.00	155,816,804.00	4.7%	Met
2nd Subsequent Year (2017-18)	152,820,057.00	159,925,321.00	4.6%	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)

N/A

Explanation:

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

Current Year (2015-16), 1st Subsequent Year (2016-17), and 2nd Subsequent Year (2017-18) increase due to projected STRS on-behalf contribution for GASB 68 compliance. Additionally, 1st Subsequent Year (2016-17) increase due to governor's budget proposal for one-time funds for outstanding mandate claims estimated to be approximately \$207 per ADA.

Explanation:

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

Current year (2015-16) increase due to TRANs interest based on larger TRAN note, increases in anticipated revenue for leases/rentals, Charter Fees and Services, Medi-Cal, and miscellaneous unrestricted local programs. 1st Subsequent Year (2016-17) and 2nd Subsequent Year (2017-18) increases due to anticipated revenues for leases/rentals and Charter Fees & Services.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	27,579,050.00	29,117,639.84	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		27,579,050.00	

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)

N/A

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	(70,513,339.69)	848,375,257.64	8.3%	Not Met
1st Subsequent Year (2016-17)	(44,048,766.69)	860,183,244.69	5.1%	Not Met
2nd Subsequent Year (2017-18)	(813,999.69)	811,525,936.69	0.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Due to the reduction in state funding for education and increased obligations, the District has been using its surplus ending balance (in excess of required reserves) to sustain its educational programs and operations. The District has implemented committees to identify additional reductions to help minimize the deficit spend.

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)	140,129,564.09	Met
1st Subsequent Year (2016-17)	68,468,453.17	Met
2nd Subsequent Year (2017-18)	30,809,886.25	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. No explanation required.

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)	155,493,555.84	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. No explanation required.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$65,000 (greater of)	0	to 300
4% or \$65,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	102,512	100,659	99,127
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,314,048,573.11	1,347,455,622.92	1,306,791,187.92
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)	1,314,048,573.11	1,347,455,622.92	1,306,791,187.92
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	26,280,971.46	26,949,112.46	26,135,823.76
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	26,280,971.46	26,949,112.46	26,135,823.76

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	26,281,000.00	26,950,000.00	26,136,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.63	(0.63)	(0.32)
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)	(1.69)	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)	26,280,998.94	26,949,999.37	26,135,999.68
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	26,280,971.46	26,949,112.46	26,135,823.76
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)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(214,086,070.75)	(219,358,077.84)	2.5%	5,272,007.09	Met
1st Subsequent Year (2016-17)	(231,321,914.00)	(222,599,448.00)	-3.8%	(8,722,466.00)	Met
2nd Subsequent Year (2017-18)	(236,465,655.00)	(222,599,448.00)	-5.9%	(13,866,207.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	13,787,890.00	13,787,890.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	10,726,605.00	10,726,605.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	10,726,605.00	10,726,605.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	13,688,153.00	13,688,153.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	13,686,652.00	16,718,441.00	22.2%	3,031,789.00	Not Met
2nd Subsequent Year (2017-18)	13,686,652.00	16,718,441.00	22.2%	3,031,789.00	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)

2nd Subsequent Year (2017-18) decrease in contributions from General Fund Unrestricted to Special Education due to reduction in projected expenditures.

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

Explanation:
(required if NOT met)

N/A

- 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)

Increase in Transfers Out for 2016-17 and 2017-18: Decrease in revenue projection based on contract earnings for the Child Development Program, as well as accounting for all vacancies as fully staffed for that program.

- 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)

N/A

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	N/A		Fund 21300, Obj Code 5621	0
Certificates of Participation	N/A			
General Obligation Bonds		Property Tax Apportionment	Fund 51, Obj Code 7400's	2,532,364,719
Supp Early Retirement Program		All District funds with participating retirees	Fund 01, Obj Code 3901 & 3902	30,776,786
State School Building Loans	N/A			
Compensated Absences		All District funds with payroll & benefits	All funds with participating ees Obj Code 1000-3999	26,386,950

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Net Pension Liability		All District funds with participating employees	All funds with participating ees Obj Code 3101-3202	924,884,083
TOTAL:				3,514,412,538

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	0			
Certificates of Participation	N/A			
General Obligation Bonds	259,225,484	107,202,445	230,243,939	233,872,239
Supp Early Retirement Program	7,694,197	7,694,197	7,694,197	7,694,197
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Net Pension Liability				
Total Annual Payments:	266,919,681	114,896,642	237,938,136	241,566,436
Has total annual payment increased over prior year (2014-15)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

N/A

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

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

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

No

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

Explanation:
(Required if Yes)

N/A

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	66,898,382.00	84,615,710.00
b. OPEB unfunded actuarial accrued liability (UAAL)	66,898,382.00	84,615,710.00
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, 2015

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)	6,121,242.00	7,359,426.00
1st Subsequent Year (2016-17)	6,497,042.00	7,796,861.00
2nd Subsequent Year (2017-18)	6,906,326.00	8,222,223.00
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)	3,046,642.64	3,040,111.99
1st Subsequent Year (2016-17)	3,037,607.00	3,037,607.00
2nd Subsequent Year (2017-18)	3,037,607.00	3,037,607.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	2,526,101.00	3,202,027.00
1st Subsequent Year (2016-17)	2,652,406.00	3,362,127.00
2nd Subsequent Year (2017-18)	2,785,026.00	3,530,234.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	949	1,077
1st Subsequent Year (2016-17)	949	1,077
2nd Subsequent Year (2017-18)	949	1,077

4. Comments:

N/A

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	67,614,000.00	67,614,000.00
b. Unfunded liability for self-insurance programs	(9,343,000.00)	(9,343,000.00)

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)	24,180,000.00	24,180,000.00
1st Subsequent Year (2016-17)	24,180,000.00	24,180,000.00
2nd Subsequent Year (2017-18)	24,180,000.00	24,180,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2015-16)	28,895,000.00	28,895,000.00
1st Subsequent Year (2016-17)	28,895,000.00	28,895,000.00
2nd Subsequent Year (2017-18)	28,895,000.00	28,895,000.00

4. Comments:

N/A

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	6,296.2	6,512.7	6,513.0	6,513.0

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

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"/>
----------------------	----------------------	----------------------

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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	3,778.0	4,278.7	4,279.0	4,279.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

80,000

7. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	320,000	320,000	320,000

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
62,758,172	67,151,244	71,851,831
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,359,898	1,726,355	1,742,237
0.7%	0.9%	0.9%

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

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

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

Classified (Non-management) - Other

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

There are no significant financial implications other than the salary schedule increases outlined above.

NOTE: Percentage changes (year-over-year) shown above reflect planning assumptions used to develop Multi-Year Projections. Actual changes (year to year) will vary from the planning rates.

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	580.0	547.8	548.0	548.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

N/A

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

N/A - no additional comments.

End of School District Second Interim Criteria and Standards Review

**San Diego Unified
2015/16 Second Interim
ORIGINAL BUDGET**

SACS2015ALL Financial Reporting Software - 2015.2.0
3/3/2016 3:08:49 PM

37-68338-0000000

Second Interim
2015-16 Original Budget
Technical Review Checks

San Diego Unified

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

**San Diego Unified
2015/16 Second Interim
ADJUSTED BUDGET**

SACS2015ALL Financial Reporting Software - 2015.2.0
3/3/2016 3:10:27 PM

37-68338-0000000

Second Interim
2015-16 Board Approved Operating Budget
Technical Review Checks

San Diego Unified

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

**San Diego Unified
2015/16 Second Interim
ACTUALS**

SACS2015ALL Financial Reporting Software - 2015.2.0
3/3/2016 3:11:05 PM

37-68338-0000000

Second Interim
2015-16 Actuals to Date
Technical Review Checks

San Diego Unified

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

**San Diego Unified
2015/16 Second Interim
PROJECTED**

SACS2015ALL Financial Reporting Software - 2015.2.0
3/3/2016 3:11:40 PM

37-68338-0000000

Second Interim
2015-16 Projected Totals
Technical Review Checks

San Diego Unified

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

67-7690-0-0000-0000-8699	7690	8699	265.00
Explanation: This 2015-16 entry represents the Revenue portion of STRS On-Behalf amounts projected for Fund 67. The Resource-Account-Fund (76900-8699-67003) combination reflects chartfields successfully used for 2014-15 Unaudited Actuals (but apparently not permitted in Projected ledger).			

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
------	----------	--------	-------

21	0000	6400	-166.00
----	------	------	---------

Explanation: Credit balance is due to receipt accruals. Future invoices will offset this amount and balance to zero.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end

San Diego Unified
2015/16 Second Interim
PROJECTED

of the fiscal year.)

EXCEPTION

Explanation: The District provides its own Cash Flow worksheet.

Checks Completed.