

# La Mesa-Spring Valley School District



Every Child Learning Every Day

## 2015-2016 First Interim Report

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December 2015

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## About the District

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The **La Mesa-Spring Valley School District** is a high-performing school district located in the East County of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves approximately 12,300 students housed in 17 elementary schools (K-6), two middle schools (7-8), two specialty academies (4-8). The District employs just over 2,000 people with an annual budget of approximately \$120 million.

### Board of Education

Rick Winet	President
Bob Duff	Vice President
Dr. Emma Turner	Clerk
David Chong	Member
Steve Babbitt	Member

### District Administration

Brian Marshall	Superintendent
Dr. Karen Walker	Assistant Superintendent, Learning Support
Tina Sardina	Assistant Superintendent, Human Resources
David Feliciano	Assistant Superintendent, Business Services

### Our Purpose

To inspire learning and respect

### Our Vision

La Mesa-Spring Valley School District is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

### Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

## About the First Interim Report

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State law (AB 1200) requires school districts to file interim reports of their annual budget as of October 31 and January 31. Districts must collect the financial data for these reporting periods and prepare appropriate interim reports for the Governing Board's review, approval, and submission. With each interim report, the Board must certify whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years). This approval and certification is then submitted to the County Superintendent.

Education Code sections 42130 and 42131 require that interim reports be submitted on the SACS (Standardized Account Code Structure) forms, which is the format prescribed by the Superintendent of Public Instruction. The enclosed first interim report, as of October 31 2015, projects the District will be able to meet its financial obligations over the next three years; therefore, the certification is positive.

### Significant Funding Changes Since Budget Adoption

Changes affecting the state budget and corresponding trailer bills by Governor Brown on June 24, 2015 include the following:

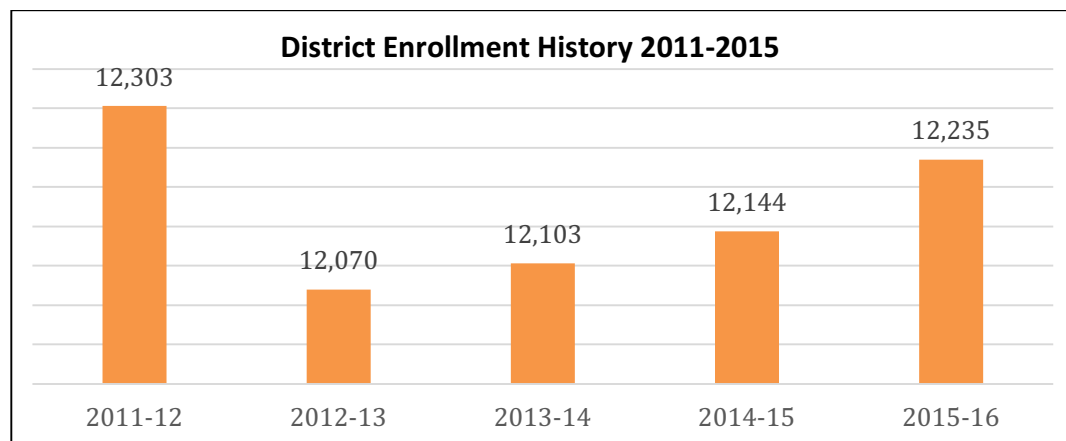
On September 22, 2015 Governor Brown signed SB 103. This bill specifies that the Educator Effectiveness Grant provided through the 2015-16 budget are apportioned to school districts, county offices of education, charter schools, and state special schools in an equal amount per full-time equivalent certificated staff. The Superintendent of Public Instruction shall determine this calculation using data submitted through the California Longitudinal Pupil Achievement Data System. The grant is funded at \$1,466 per Certificated FTE.

## Changes to Adopted Budget Planning Factors

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### Enrollment

District enrollment projections have increased from 12,144 to 12,235 in the 2015-16 school year (actual enrollment as of October 1, 2015). Enrollment is held flat over three years.



## Variance from Adopted Budget Revenues

Number format: Millions

	Adopted	First Interim	Variance	Details
<b>Beginning Fund Balance</b>	\$2.8 M	\$7.5 M	+ 4.7 M	Combination of increased state revenue (LCFF), donations and grants, as well as lower than projected expenditures in supplies and capital outlay <i>(As presented with the Unaudited Actuals Report)</i>
<b>LCFF</b>	\$93.7 M	\$94 M	+ 0.3 M	Increased enrollment
<b>Federal</b>	\$5.7 M	\$6.3 M	+ 0.6 M	Prior year carryover
<b>Other State</b>	\$10.3 M	\$11.5 M	+ 1.2 M	Increased enrollment and Educator Effectiveness Grant fund (\$1,466 per Certificated FTE)
<b>Local</b>	\$7.6 M	\$8.6 M	+ 1 M	Donations and grants (Preschool grant, STEAM field)

## Variance from Adopted Budget Expenditures

Number format: Millions

	Adopted	First Interim	Variance	Details
<b>Certificated Salaries</b>	\$54.8 M	\$55.1 M	+ 0.3 M	Increased staffing to accommodate increased enrollment
<b>Classified Salaries</b>	\$18.5 M	\$19.1 M	+ 0.6 M	Increased staffing to accommodate increased enrollment, restoration of positions in Maintenance and Operations, and position reclassifications (Personnel Commission)
<b>Employee Benefits</b>	\$21.8 M	\$22.8 M	+ 1 M	Increased staffing to accommodate increased enrollment as well as an increase in health and welfare costs 1.4% above what was projected
<b>Materials Supplies Agreements</b>	\$16.7 M	\$21.4 M	+ 4.8 M	Prior year carryover, and one-time LCAP expenditures in support of specialty schools, as well as grant-funded expenditures

## User-Friendly Multi-Year Projection

Number format: Millions

First Interim Report budget certification: Positive

	2015-16	2016-17	2017-18
<b>Beginning Balance</b>	<b>\$7.5 M</b>	<b>\$11.3 M</b>	<b>\$9.3 M</b>
LCFF State Revenues	94.0	98.2	101.6
Federal Revenues	6.3	5.8	5.8
Other State Revenues	11.5	3.6	3.6
Local Revenues	8.6	7.9	7.9
<b>Total Revenues</b>	<b>\$120.4 M</b>	<b>\$115.4 M</b>	<b>\$118.9 M</b>
Certificated Salaries	55.1	55.9	56.6
Classified Salaries	19.1	19.2	19.4
Employee Benefits	22.8	24.7	27.2
Other Expenditures	19.5	17.4	17.4
<b>Total Expenditures</b>	<b>\$116.5 M</b>	<b>\$117.3 M</b>	<b>\$120.6 M</b>
<b>Ending Balance</b>	<b>\$11.3 M</b>	<b>\$9.3 M</b>	<b>\$7.5 M</b>
Fund 17 (Opt-out)	1.3	1.4	1.4
<b>Total Reserve</b>	<b>\$12.5 M</b>	<b>\$10.7 M</b>	<b>\$8.9 M</b>
<b>Percent of Budget</b>	<b>11%</b>	<b>9%</b>	<b>7%</b>

## About Standardized Account Code Structure (SACS) Reporting

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Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability;
- Reduces the administrative burden on LEAs in preparing required financial reports;
- Helps meet federal reporting guidelines;
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB);
- Provides a framework to follow the flow of educational funds; and
- Provides better information for use by those interested in school finance.

### REPORTING PROCESS

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data have passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data are exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

*Source: SACS2015 Software User Guide, May 2015*

LCFF Calculator Universal Assumptions							
La Mesa-Spring Valley (68197) - 2015-16 1ST INTERIM ESTIMATED P2							

Summary of Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target	\$ 101,012,636	\$ 102,184,273	\$ 103,774,244	\$ 105,170,405	\$ 107,635,795	\$ 110,672,905	\$ 113,037,648
Floor	69,417,211	73,572,649	82,790,766	93,601,399	97,714,185	101,197,708	102,778,985
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	27,803,438	19,982,312	10,172,790	7,456,224	6,438,133	7,591,528	10,258,663
Current Year Gap Funding	3,791,987	8,629,312	10,810,688	4,112,782	3,483,477	1,883,669	-
<b>Total Phase-In Entitlement</b>	<b>\$ 73,209,198</b>	<b>\$ 82,201,961</b>	<b>\$ 93,601,454</b>	<b>\$ 97,714,181</b>	<b>\$ 101,197,662</b>	<b>\$ 103,081,377</b>	<b>\$ 102,778,985</b>

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2019-20
8011 - State Aid	\$ 24,813,540	\$ 38,439,708	\$ 42,174,665	\$ 53,610,681	\$ 58,315,282	\$ 62,390,638	\$ 70,489,030
8311 & 8590 - Categoricals	11,056,885	-	-	-	-	-	-
8012 - EPA	12,943,945	12,327,416	15,652,019	13,613,104	13,021,230	12,429,355	6,214,678
Local Revenue Sources:							
8021 to 8048 - Property Taxes	22,442,074	24,375,277	26,377,669	26,377,669	26,377,669	26,377,669	-
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	-
Property Taxes net of in-lieu	22,400,742	22,442,074	24,375,277	26,377,669	26,377,669	26,377,669	-
<b>TOTAL FUNDING</b>	<b>\$ 71,215,112</b>	<b>\$ 73,209,198</b>	<b>\$ 82,201,961</b>	<b>\$ 93,601,454</b>	<b>\$ 97,714,181</b>	<b>\$ 101,197,662</b>	<b>\$ 102,778,985</b>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Unduplicated Pupil Population</b>							
Agency Unduplicated Pupil Count	7,517.00	7,466.00	7,466.00	7,466.00	7,466.00	7,466.00	7,466.00
COE Unduplicated Pupil Count	2.00	1.00	2.00	2.00	2.00	2.00	2.00
Total Unduplicated pupil Count	7,519.00	7,467.00	7,468.00	7,468.00	7,468.00	7,468.00	7,468.00
Rolling %, Supplemental Grant	62.1100%	61.8000%	61.5400%	61.1800%	61.0300%	61.0300%	61.0300%
Rolling %, Concentration Grant	62.1100%	61.8000%	61.5400%	61.1800%	61.0300%	61.0300%	61.0300%
<b>FUNDED ADA</b>							
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>
Grades TK-3	5,462.97	5,425.27	5,316.08	5,316.08	5,316.08	5,316.08	5,312.90
Grades 4-6	3,712.97	3,844.38	4,060.92	4,060.92	4,060.92	4,060.92	4,052.51
Grades 7-8	2,384.91	2,358.81	2,347.69	2,347.69	2,347.69	2,347.69	2,320.75
Grades 9-12	-	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>11,560.85</b>	<b>11,628.46</b>	<b>11,724.69</b>	<b>11,724.69</b>	<b>11,724.69</b>	<b>11,724.69</b>	<b>11,686.16</b>

Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the \$	5,494,891	\$ 9,738,303	\$ 11,155,311	\$ 12,142,965	\$ 12,585,610	\$ 12,585,610	
Current year Minimum Proportionality Percentage (MPP)	7.35%	11.88%	13.18%	13.93%	14.21%	14.25%	

**Multi-Year Projections Summary Report**  
**La Mesa-Spring Valley Elementary 1st Interim 2015-16**

DESCRIPTION	OBJECT CODE	FY 2015-16 Current (Base Year)			FY 2016-17 First Projected Year			FY 2017-18 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A Beginning Balance as of July 1</b>		\$5,871,054	\$1,631,512	\$7,502,566	\$9,355,498	\$1,924,468	\$11,279,966	\$9,335,395	\$0	\$9,335,395
<b>B Revenues</b>										
1 Revenue Limit Sources	8010-8099	93,601,454	442,071	94,043,525	97,714,181	442,071	98,156,252	101,197,662	442,071	101,639,733
2 Federal Revenues	8100-8299	20,002	6,240,886	6,260,888	20,002	5,760,459	5,780,461	20,002	5,760,459	5,780,461
3 Other State Revenues	8300-8599	8,962,994	2,494,095	11,457,089	1,974,673	1,615,594	3,590,267	1,974,673	1,615,594	3,590,267
4 Other Local Revenues	8600-8799	622,521	7,978,808	8,601,329	622,521	7,259,134	7,881,655	622,521	7,259,134	7,881,655
<b>5 Total Revenues</b>		<b>103,206,971</b>	<b>17,155,860</b>	<b>120,362,831</b>	<b>100,331,377</b>	<b>15,077,258</b>	<b>115,408,635</b>	<b>103,814,858</b>	<b>15,077,258</b>	<b>118,892,116</b>
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$109,078,025</b>	<b>\$18,787,372</b>	<b>\$127,865,397</b>	<b>\$109,686,875</b>	<b>\$17,001,726</b>	<b>\$126,688,601</b>	<b>\$113,150,252</b>	<b>\$15,077,258</b>	<b>\$128,227,511</b>
<b>C Expenditures</b>										
1 Certificated Salaries	1000-1999	44,423,489	10,709,151	55,132,640	45,025,930	10,854,843	55,880,773	45,636,805	11,002,576	56,639,381
2 Classified Salaries	2000-2999	12,216,320	6,861,694	19,078,015	12,328,537	6,923,203	19,251,740	12,432,543	6,982,088	19,414,632
3 Employee Benefits	3000-3999	16,678,166	6,133,496	22,811,662	18,138,805	6,596,341	24,735,146	19,938,498	7,231,147	27,169,645
4 Books & Supplies	4000-4999	6,315,979	3,178,045	9,494,024	4,391,511	4,152,620	8,544,131	6,315,979	2,228,152	8,544,131
5 Services, Other Operating Exp	5000-5999	5,542,372	2,711,646	8,254,018	5,254,372	2,711,646	7,966,018	5,254,372	2,711,646	7,966,018
6 Capital Outlay	6000-6999	347,222	1,037,959	1,385,181	347,222	198,285	545,507	347,222	198,285	545,507
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	582,467	0	582,467	582,467	0	582,467	582,467	0	582,467
9 Direct Support/Indirect Costs	7300-7399	(417,194)	187,900	(229,294)	(417,194)	187,900	(229,294)	(417,194)	187,900	(229,294)
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
<b>12 Total Expenditures:</b>		<b>\$85,688,823</b>	<b>\$30,819,890</b>	<b>\$116,508,712</b>	<b>\$85,651,651</b>	<b>\$31,624,837</b>	<b>\$117,276,488</b>	<b>\$90,090,693</b>	<b>\$30,541,794</b>	<b>\$120,632,486</b>
<b>D Interfund Xfers/Other Sources</b>										
1 Transfers In	8910-8929	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000
2 Transfers Out	7610-7629	121,718	0	121,718	121,718	0	121,718	121,718	0	121,718
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(13,956,986)	13,956,986	0	(14,623,111)	14,623,111	0	(15,464,536)	15,464,536	0
<b>E Net Increase (Decrease) In Fund Balance</b>		<b>\$3,484,444</b>	<b>\$292,956</b>	<b>\$3,777,400</b>	<b>(\$20,104)</b>	<b>(\$1,924,468)</b>	<b>(\$1,944,571)</b>	<b>(\$1,817,089)</b>	<b>\$0</b>	<b>(\$1,817,089)</b>
<b>F Ending Balance</b>		<b>\$9,355,498</b>	<b>\$1,924,468</b>	<b>\$11,279,966</b>	<b>\$9,335,395</b>	<b>\$0</b>	<b>\$9,335,395</b>	<b>\$7,518,306</b>	<b>(\$0)</b>	<b>\$7,518,306</b>
1 Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2 Other Reserves	97xx	139,912	0	139,912	139,912	0	139,912	139,912	0	139,912
3 Restricted	9740	0	1,924,468	1,924,468	0	0	0	0	(0)	(0)
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	3,000,000	0	3,000,000	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	2,332,609	0	2,332,609	2,324,066	0	2,324,066	2,391,186	0	2,391,186
7 Reserve for Economic Uncertainties	9789	3,498,913	0	3,498,913	3,521,946	0	3,521,946	3,622,626	0	3,622,626
8 Unassigned/unappropriated Amount	9790	340,414	0	340,414	3,305,820	0	3,305,820	1,320,931	0	1,320,932
<b>9 SPECIAL RESERVE FUND</b>	<b>9789</b>	<b>1,264,455</b>	<b>-</b>	<b>1,264,455</b>	<b>1,341,173</b>	<b>-</b>	<b>1,341,173</b>	<b>1,417,891</b>	<b>-</b>	<b>1,417,891</b>
<b>G TOTAL RESERVE FUNDS</b>	<b>Balance Total</b>	<b>\$10,619,953</b>	<b>\$1,924,468</b>	<b>\$12,544,421</b>	<b>\$10,676,568</b>	<b>\$0</b>	<b>\$10,676,568</b>	<b>\$8,936,197</b>	<b>(\$0)</b>	<b>\$8,936,197</b>

**3% Calculated Reserve, or \$50,000 (greater of the two)**

Reserve Percentage Level for this district:	3.00%	Total Reserves	3% Calculated	Difference*
FY 2015-16 ADA Input Sheet (District):	11,724.69	FY 2015-16 Bud	\$3,498,913	\$0
		FY 2016-17 Proj	\$3,521,946	\$0
		FY 2017-18 Proj	\$3,622,626	\$0

FY 2016-17 Unappropriated Amount is: **Positive**  
FY 2017-18 Unappropriated Amount is: **Positive**

\*NOTE: Negative number means reserve % not met compares amount in 9770 only.  
\*NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

12/3/2015 15:02

12/31/2015 15:02		Beginning Cash Balance														Totals up to June 30th
Beginning Balances		July	August	September	October	November	December 15th	December	January	February	March	April	May	June		
		\$ 4,848,546	\$ 3,896,933	\$ (1,104,132)	\$ 9,982,544	\$ 7,329,735	\$ 5,135,708	\$ 9,455,601	\$ 17,255,354	\$ 13,752,557	\$ 11,370,726	\$ 13,325,300	\$ 11,826,066	\$ 10,374,975	\$ 4,848,546	
		1st Quarter			2nd Quarter				3rd Quarter			4th Quarter				
Line	8000-8998 Total Cash Inflows - CY Revenues															
1	8000-8999 LCFF Sources															
2	8011 LCFF	\$ 2,710,445	\$ 2,710,445	\$ 4,878,801	\$ 4,878,801	\$ 4,824,961	\$ 4,824,961	\$ -	\$ 4,824,961	\$ 4,824,961	\$ 4,824,961	\$ 4,824,961	\$ 4,824,961	\$ 4,657,460	\$ 53,610,681	
3	8021-8047 Property Taxes	78,285	450,280	141,225	280,943	871,168	8,355,543	-	3,690,848	427,590	917,040	6,827,924	2,636,697	1,700,125	26,377,669	
3.1	8012 EPA	-	-	3,680,322	-	-	-	3,403,276	-	-	3,403,276	-	-	3,126,230	13,613,104	
3.5	8047 RDA Residual Balance & CRD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	8096 Charter In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.5	8097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	120,903	-	-	109,493	-	211,675	442,071	
5	Multiple Other RL Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	8000-8099 Subtotal LCFF Sources	2,788,730	3,160,725	8,700,348	5,159,744	5,696,130	13,180,505	3,403,276	8,636,712	5,252,551	9,145,278	11,762,378	7,461,658	9,695,490	94,043,525	
7																
8	8100-8299 Federal Revenues															
9	8181&8182 Special Education	\$ -	\$ -	\$ -	\$ 6,556	\$ -	\$ -	\$ -	\$ -	\$ 1,216,516	\$ -	\$ -	\$ -	\$ 601,702	\$ 1,824,773	
10	8110 Impact Aid	-	-	1,814	-	4,817	-	-	591	6,422	890	-	601	4,864	20,000	
11	8285 9068 Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.1	8290 3010&25 Title I - Fed Cash Mgmt System	-	-	-	1,030,295	-	-	688,832	-	-	688,832	-	-	-	2,407,959	
11.2	8290 4035 Title II - Fed Cash Mgmt System	-	-	-	105,008	-	-	140,049	-	-	140,049	-	-	140,049	552,156	
11.3	8290 4201&03 Title III - Fed Cash Mgmt System	-	-	-	1,358	-	-	59,550	-	-	59,550	-	-	59,550	180,007	
12	Multiple Other Federal	-	49,787	125,915	10,335	12,424	10,585	-	-	-	-	-	-	-	209,045	
13	8100-8299 Subtotal Federal Revenues	-	49,787	127,729	1,153,552	17,241	10,585	897,431	591	1,222,937	898,322	-	601	815,165	5,193,940	
14																
15	8300-8599 Other State Revenues															
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 41,808	\$ 41,808	\$ 75,255	\$ 75,255	\$ 72,000	\$ 72,000	\$ -	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 61,874	\$ 800,000	
17	Multiple OTHER PA Recompensations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	8550 1516 One-time Discretionary	-	-	-	-	-	-	2,442,512	2,442,512	-	-	1,221,256	-	-	6,106,280	
19	8550 Educator Effectiveness	-	-	-	-	-	-	705,939	-	-	176,485	-	-	-	882,424	
19	8550 Mandate Block Grant	-	-	-	-	325,640	-	-	-	-	-	-	-	-	325,640	
23	8560 Lottery	-	-	-	50,507	-	-	-	531,360	-	-	531,360	-	-	1,113,226	
26	Multiple Other State	-	-	-	35,768	-	-	350,594	-	-	350,594	-	-	-	736,956	
28	8300-8599 Subtotal Other State Revenues	41,808	41,808	75,255	161,531	397,640	72,000	3,499,045	3,045,872	72,000	599,079	1,824,616	72,000	61,874	9,964,527	
29																
30	8600-8799 Other Local Revenues															
31	8782 9025 ROP - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	8677 9065 ASES - Pass Through	-	-	-	-	865,305	-	-	-	-	332,810	-	-	-	1,198,114	
33	8792 SPED PA Special Education - Pass Through	286,440	289,220	518,095	518,095	532,003	532,003	-	532,003	532,003	532,003	532,003	532,003	575,274	5,911,146	
34	Multiple Other Local	51,307	62,812	234,567	716,843	98,780	-	-	133,688	60,947	-	-	-	-	1,358,945	
35	8600-8799 Subtotal Other Local Revenues	337,747	352,032	752,662	1,234,938	1,496,088	532,003	-	665,691	592,950	864,813	532,003	532,003	575,274	8,468,205	
36																
37	8900-8998 Transfers In & Other Sources	-	-	-	-	-	3,058	-	(1)	6	5,840	-	-	36,096	45,000	
38																
39	8000-8998 Total Cash Inflows - CY Revenues	\$ 3,168,286	\$ 3,604,352	\$ 9,655,995	\$ 7,709,765	\$ 7,607,098	\$ 13,798,151	\$ 7,799,752	\$ 12,348,865	\$ 7,140,445	\$ 11,513,330	\$ 14,118,997	\$ 8,066,262	\$ 11,183,900	\$ 117,715,196	
40																
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1999 Certificated	\$ 4,055,728	\$ 4,633,482	\$ 4,672,218	\$ 4,699,181	\$ 4,555,122	\$ 4,586,369	\$ -	\$ 4,644,328	\$ 4,633,694	\$ 4,655,132	\$ 4,696,130	\$ 4,617,084	\$ 4,684,173	\$ 55,132,640	
44	2000-2999 Classified	804,448	1,524,926	1,556,690	1,667,526	1,577,027	1,627,367	-	1,592,215	1,619,738	1,616,280	1,704,737	1,619,352	1,856,359	18,766,666	
45	3000-3999 Benefits	752,685	1,192,364	1,933,032	2,059,286	2,035,625	2,005,045	-	2,019,868	2,014,061	2,021,465	2,035,203	2,011,003	1,887,947	21,967,584	
46	1000-3999 Subtotal Salaries & Benefits	5,612,862	7,350,772	8,161,940	8,425,993	8,167,774	8,218,781	-	8,256,411	8,267,493	8,292,877	8,436,070	8,247,438	8,428,479	95,866,890	
47																
48	4000-7998 Other Expenditures															
49	4000-4999 Supplies	\$ 127,816	\$ 1,018,197	\$ 763,492	\$ 1,118,299	\$ 696,452	\$ 560,656	\$ -	\$ 598,830	\$ 486,007	\$ 541,921	\$ 504,280	\$ 637,300	\$ 2,440,774	9,494,024	
50	5500-5599 Utilities	329,308	(4,272)	212,177	575,481	333,052	268,937	-	291,269	238,046	284,711	264,148	256,081	569,222	3,618,161	
51	5000-5999 Other Services (Excl. Utilities)	137,786	126,648	607,907	1,029,766	468,940	314,000	-	357,829	410,562	322,515	487,018	247,704	-	4,510,674	
52	6000-6999 Capital	-	50,325	202,534	42,336	115,432	115,432	-	115,432	115,432	115,432	115,432	115,432	281,963	1,385,181	
53	7000-7998 Transfers Out, Other Uses & Outgo	48,845	-	311,217	-	19,475	451	-	7,733	4,737	1,300	(41,216)	13,398	-	365,941	
54	4000-7998 Subtotal Other Expenditures	643,754	1,190,899	2,097,327	2,765,882	1,633,352	1,259,476	-	1,371,093	1,254,783	1,265,879	1,329,661	1,269,915	3,291,959	19,373,981	
55																
56	1000-7998 Total Cash Outflows - CY Expenditures	\$ 6,256,616	\$ 8,541,670	\$ 10,259,268	\$ 11,191,876	\$ 9,801,126	\$ 9,478,257	\$ -	\$ 9,627,505	\$ 9,522,276	\$ 9,558,756	\$ 9,765,731	\$ 9,517,353	\$ 11,720,438	\$ 115,240,871	
57																
58	9111-9499 Assets (Excluding 9110 Cash)															
59	9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	9200-9299 Receivables (Excl. deferrals listed below)	3,902,469	326,875	40,997	449	3,534,147	-	-	-	-	-	-	-	-	3,902,469	
61	9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64	9200-9299 Receivables - Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65	9300-9319 Temporary Loans / Due From	-	-	-	810,941	-	-	-	-	-	-	-	-	-	810,941	
66	9320-9499 Other Assets	-	57,612	(17,002)	(68,900)	(51,968)	-	-	-	-	-	-	-	-	(80,267)	
67																
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 3,902,469	\$ 384,487	\$ 23,996	\$ (68,460)	\$ 4,293,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,633,143	
69																
70	9500-9659 Current Liabilities															
71	9500-9599 Payables	\$ 2,783,713	\$ (1,273,544)	\$ (226,474)	\$ (39,444)	\$ (170,819)	\$ -	\$ -	\$ (704,046)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,414,327)	
72	9650-9659 Deferred Revenues	-	-	-	-	(369,386)	-	-	-	-	-	-	-	-	(369,386)	
73																

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74 9500-9659 Change in Current Liabilities

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
	\$ 2,783,713	\$ (1,273,544)	\$ (226,474)	\$ (39,444)	\$ (540,205)	\$ -	\$ -	\$ -	\$ (704,048)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,783,713)
75															
76 Multiple Other Activity															
77 9783 Audit Adjustments															
78 9785 Other Restatements															
79 7899 Expense Suspense		(580,835)	1,499	(26,031)	614,768	-	-	-	-	-	-	-	-	-	-
80 8999 Revenue Suspense		3,053,389	47,192	127,776	(3,228,351)	-	-	-	-	-	-	-	-	-	400
81 9910 Payroll Suspense		552,975	126,050	(9,115)	10,009	-	-	-	-	-	-	-	-	-	5
82 Treasury Reconciling Items		9,545	(36,009)	223	12,353	-	-	-	-	-	-	-	-	-	679,618
83															(13,880)
84 Multiple Total Other Activity		\$ 3,025,774	\$ 138,731	\$ 92,853	\$ (2,591,223)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,135
85															
86 Ending Balance WITHOUT Borrowing		\$ 3,896,933	\$ (1,104,132)	\$ (1,722,450)	\$ (4,042,876)	\$ (6,236,903)	\$ (1,917,010)	\$ 5,882,743	\$ 7,900,057	\$ 5,518,226	\$ 7,472,800	\$ 11,826,066	\$ 10,374,975	\$ 9,838,437	\$ 9,838,437
89 Multiple Borrowing Activity															
90 9640 TRAN / TTF Principal Amounts															
91 8660 TRAN / TTF Premium															
92 5800 TRAN / TTF Insurance Cost & Interest															
93 9135 & 9640 TRAN / TTF Repayment									(5,852,500)			(5,852,500)			(11,705,000)
94 9600-9619 Temporary Loans / Due To									332,389						(0)
95 9629-9649 Other Liabilities (Excluding TRANs)															11,705,000
96															
97 Multiple Total Borrowing Activity				\$ 11,705,000	\$ (332,389)	\$ -	\$ -	\$ -	\$ (5,520,111)	\$ -	\$ -	\$ (5,852,500)	\$ -	\$ -	(0)
98															
99 9110 Ending Cash Balance		\$ 3,896,933	\$ (1,104,132)	\$ 9,892,544	\$ 7,329,735	\$ 5,135,708	\$ 9,455,601	\$ 17,255,354	\$ 13,752,557	\$ 11,370,726	\$ 13,325,300	\$ 11,826,066	\$ 10,374,975	\$ 9,838,437	\$ 9,838,437

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: December 08, 2015

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director Fiscal Services

E-mail: robyn.adams@lmsvdsd.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 budget adoption.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• 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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	93,601,454.00	4.39%	97,714,181.00	3.56%	101,197,662.00
2. Federal Revenues	8100-8299	20,002.00	0.00%	20,002.00	0.00%	20,002.00
3. Other State Revenues	8300-8599	8,962,993.94	-77.97%	1,974,673.00	0.00%	1,974,673.00
4. Other Local Revenues	8600-8799	622,520.63	0.00%	622,521.00	0.00%	622,521.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,956,985.79)	4.77%	(14,623,111.00)	5.75%	(15,464,536.00)
6. Total (Sum lines A1 thru A5c)		89,294,984.78	-3.97%	85,753,266.00	3.08%	88,395,322.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				44,423,488.87		45,025,930.00
b. Step & Column Adjustment				602,441.13		610,875.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,423,488.87	1.36%	45,025,930.00	1.36%	45,636,805.00
2. Classified Salaries						
a. Base Salaries				12,216,319.98		12,328,537.00
b. Step & Column Adjustment				112,217.02		104,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,216,319.98	0.92%	12,328,537.00	0.84%	12,432,543.00
3. Employee Benefits	3000-3999	16,678,167.92	8.76%	18,138,805.00	9.92%	19,938,498.00
4. Books and Supplies	4000-4999	6,315,979.37	-30.47%	4,391,511.00	43.82%	6,315,979.00
5. Services and Other Operating Expenditures	5000-5999	5,542,371.99	-5.20%	5,254,372.00	0.00%	5,254,372.00
6. Capital Outlay	6000-6999	347,222.24	0.00%	347,222.00	0.00%	347,222.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	582,467.36	0.00%	582,467.00	0.00%	582,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(417,193.51)	0.00%	(417,194.00)	0.00%	(417,194.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		85,810,542.22	-0.04%	85,773,368.00	5.18%	90,212,410.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,484,442.56		(20,102.00)		(1,817,088.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,871,054.33		9,355,496.89		9,335,394.89
2. Ending Fund Balance (Sum lines C and D1)		9,355,496.89		9,335,394.89		7,518,306.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	183,562.00		183,562.00		183,562.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,332,609.00		2,324,066.00		2,391,186.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,498,913.00		3,521,946.00		3,622,626.00
2. Unassigned/Unappropriated	9790	340,412.89		3,305,820.89		1,320,932.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,355,496.89		9,335,394.89		7,518,306.89

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,498,913.00		3,521,946.00		3,622,626.00
c. Unassigned/Unappropriated	9790	340,412.89		3,305,820.89		1,320,932.89
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,264,454.99		1,341,173.00		1,417,891.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,103,780.88		8,168,939.89		6,361,449.89
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	442,071.00	0.00%	442,071.00	0.00%	442,071.00
2. Federal Revenues	8100-8299	6,240,885.83	-7.70%	5,760,459.00	0.00%	5,760,459.00
3. Other State Revenues	8300-8599	2,494,095.00	-35.22%	1,615,594.00	0.00%	1,615,594.00
4. Other Local Revenues	8600-8799	7,978,808.04	-9.02%	7,259,134.00	0.00%	7,259,134.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	13,956,985.79	4.77%	14,623,111.00	5.75%	15,464,536.00
6. Total (Sum lines A1 thru A5c)		31,112,845.66	-4.54%	29,700,369.00	2.83%	30,541,794.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,709,150.37		10,854,843.00
b. Step & Column Adjustment				145,692.63		147,733.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,709,150.37	1.36%	10,854,843.00	1.36%	11,002,576.00
2. Classified Salaries						
a. Base Salaries				6,861,694.25		6,923,203.00
b. Step & Column Adjustment				61,508.75		58,885.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,861,694.25	0.90%	6,923,203.00	0.85%	6,982,088.00
3. Employee Benefits	3000-3999	6,133,497.52	7.55%	6,596,341.00	9.62%	7,231,147.00
4. Books and Supplies	4000-4999	3,178,044.44	30.67%	4,152,620.00	-46.34%	2,228,152.00
5. Services and Other Operating Expenditures	5000-5999	2,711,645.50	0.00%	2,711,646.00	0.00%	2,711,646.00
6. Capital Outlay	6000-6999	1,037,958.05	-80.90%	198,285.00	0.00%	198,285.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	187,899.53	0.00%	187,899.00	0.00%	187,900.00
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)						
11. Total (Sum lines B1 thru B10)		30,819,889.66	2.61%	31,624,837.00	-3.42%	30,541,794.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		292,956.00		(1,924,468.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,631,512.00		1,924,468.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,924,468.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,924,468.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,924,468.00		0.00		0.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	94,043,525.00	4.37%	98,156,252.00	3.55%	101,639,733.00
2. Federal Revenues	8100-8299	6,260,887.83	-7.67%	5,780,461.00	0.00%	5,780,461.00
3. Other State Revenues	8300-8599	11,457,088.94	-68.66%	3,590,267.00	0.00%	3,590,267.00
4. Other Local Revenues	8600-8799	8,601,328.67	-8.37%	7,881,655.00	0.00%	7,881,655.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,000.00	0.00%	45,000.00	0.00%	45,000.00
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)		120,407,830.44	-4.11%	115,453,635.00	3.02%	118,937,116.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				55,132,639.24		55,880,773.00
b. Step & Column Adjustment				748,133.76		758,608.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,132,639.24	1.36%	55,880,773.00	1.36%	56,639,381.00
2. Classified Salaries						
a. Base Salaries				19,078,014.23		19,251,740.00
b. Step & Column Adjustment				173,725.77		162,891.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,078,014.23	0.91%	19,251,740.00	0.85%	19,414,631.00
3. Employee Benefits	3000-3999	22,811,665.44	8.43%	24,735,146.00	9.84%	27,169,645.00
4. Books and Supplies	4000-4999	9,494,023.81	-10.01%	8,544,131.00	0.00%	8,544,131.00
5. Services and Other Operating Expenditures	5000-5999	8,254,017.49	-3.49%	7,966,018.00	0.00%	7,966,018.00
6. Capital Outlay	6000-6999	1,385,180.29	-60.62%	545,507.00	0.00%	545,507.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	582,467.36	0.00%	582,467.00	0.00%	582,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(229,293.98)	0.00%	(229,295.00)	0.00%	(229,294.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		116,630,431.88	0.66%	117,398,205.00	2.86%	120,754,204.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		3,777,398.56		(1,944,570.00)		(1,817,088.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,502,566.33		11,279,964.89		9,335,394.89
2. Ending Fund Balance (Sum lines C and D1)		11,279,964.89		9,335,394.89		7,518,306.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	183,562.00		183,562.00		183,562.00
b. Restricted	9740	1,924,468.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,332,609.00		2,324,066.00		2,391,186.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,498,913.00		3,521,946.00		3,622,626.00
2. Unassigned/Unappropriated	9790	340,412.89		3,305,820.89		1,320,932.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,279,964.89		9,335,394.89		7,518,306.89

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,498,913.00		3,521,946.00		3,622,626.00
c. Unassigned/Unappropriated	9790	340,412.89		3,305,820.89		1,320,932.89
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,264,454.99		1,341,173.00		1,417,891.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,103,780.88		8,168,939.89		6,361,449.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.38%		6.96%		5.27%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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				
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)		11,724.69		11,724.69		11,724.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		116,630,431.88		117,398,205.00		120,754,204.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		116,630,431.88		117,398,205.00		120,754,204.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,498,912.96		3,521,946.15		3,622,626.12
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)		3,498,912.96		3,521,946.15		3,622,626.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	93,292,962.00	93,601,454.00	19,809,547.53	93,601,454.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,002.00	20,002.00	125,875.50	20,002.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,792,808.21	8,962,993.94	56,357.76	8,962,993.94	0.00	0.0%
4) Other Local Revenue		8600-8799	490,729.00	622,520.63	394,355.73	622,520.63	0.00	0.0%
5) TOTAL, REVENUES			102,596,501.21	103,206,970.57	20,386,136.52	103,206,970.57		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	44,517,859.92	44,423,488.87	14,516,201.50	44,423,488.87	0.00	0.0%
2) Classified Salaries		2000-2999	11,910,111.29	12,216,319.98	3,685,596.76	12,216,319.98	0.00	0.0%
3) Employee Benefits		3000-3999	16,079,838.21	16,678,167.92	4,469,980.36	16,678,167.92	0.00	0.0%
4) Books and Supplies		4000-4999	7,122,403.02	6,315,979.37	2,232,409.15	6,315,979.37	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,043,372.08	5,542,371.99	2,339,362.27	5,542,371.99	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	347,222.24	122,436.97	347,222.24	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	566,274.43	582,467.36	360,062.51	582,467.36	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(303,249.54)	(417,193.51)	0.00	(417,193.51)	0.00	0.0%
9) TOTAL, EXPENDITURES			83,936,609.41	85,688,824.22	27,726,049.52	85,688,824.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,659,891.80	17,518,146.35	(7,339,913.00)	17,518,146.35		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	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	(13,092,594.77)	(13,956,985.79)	0.00	(13,956,985.79)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,169,312.77)	(14,033,703.79)	0.00	(14,033,703.79)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,490,579.03	3,484,442.56	(7,339,913.00)	3,484,442.56		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,871,054.33	5,871,054.33		5,871,054.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,871,054.33	5,871,054.33		5,871,054.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,871,054.33	5,871,054.33		5,871,054.33		
2) Ending Balance, June 30 (E + F1e)			11,361,633.36	9,355,496.89		9,355,496.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	139,912.00	139,912.00		139,912.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,497,009.76	5,332,609.00		5,332,609.00		
Additional Board Reserve	0000	9780	2,236,713.00					
Language Arts Adoption	0000	9780	3,000,000.00					
Site Donations, EPA, etc.	0000	9780	227,052.01					
EPA	1400	9780	33,244.75					
Additional Board Reserve	0000	9780		2,332,609.00				
Language Arts Adoption	0000	9780		3,000,000.00				
Additional Board Reserve	0000	9780				2,332,609.00		
Language Arts Adoption	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,355,069.96	3,498,913.00		3,498,913.00		
Unassigned/Unappropriated Amount		9790	2,325,991.64	340,412.89		340,412.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	56,316,362.00	53,610,681.00	15,178,492.00	53,610,681.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	13,501,769.00	13,613,104.00	3,680,322.00	13,613,104.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	208,296.00	205,355.00	0.00	205,355.00	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	24,117,336.00	25,326,787.00	(14,016.55)	25,326,787.00	0.00	0.0%
Unsecured Roll Taxes		8042	817,299.00	840,576.00	814,237.00	840,576.00	0.00	0.0%
Prior Years' Taxes		8043	(25,076.00)	(12,515.00)	(402.78)	(12,515.00)	0.00	0.0%
Supplemental Taxes		8044	920,166.00	1,005,761.00	150,915.86	1,005,761.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,563,190.00)	(988,376.00)	0.00	(988,376.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	81.00	0.00	81.00	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			93,292,962.00	93,601,454.00	19,809,547.53	93,601,454.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,292,962.00	93,601,454.00	19,809,547.53	93,601,454.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	20,000.00	20,000.00	1,814.30	20,000.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	124,061.20	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,002.00</b>	<b>20,002.00</b>	<b>125,875.50</b>	<b>20,002.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	7,314,344.46	7,314,344.46	0.00	7,314,344.46	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,478,463.75	1,648,649.48	20,589.48	1,648,649.48	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	35,768.28	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,792,808.21</b>	<b>8,962,993.94</b>	<b>56,357.76</b>	<b>8,962,993.94</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	5,800.00	5,800.00	1,619.45	5,800.00	0.00	0.0%
Leases and Rentals		8650	264,701.00	305,877.00	102,695.00	305,877.00	0.00	0.0%
Interest		8660	172,278.00	172,278.00	173,391.01	172,278.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,500.00	2,500.00	2,974.00	2,500.00	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	26,000.00	26,000.00	16,726.41	26,000.00	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	19,450.00	110,065.63	96,949.86	110,065.63	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>490,729.00</b>	<b>622,520.63</b>	<b>394,355.73</b>	<b>622,520.63</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>102,596,501.21</b>	<b>103,206,970.57</b>	<b>20,386,136.52</b>	<b>103,206,970.57</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	37,912,731.00	37,630,418.99	12,370,874.23	37,630,418.99	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,694,446.00	1,765,044.00	584,105.34	1,765,044.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,619,833.92	3,636,019.93	1,178,014.80	3,636,019.93	0.00	0.0%
Other Certificated Salaries		1900	1,290,849.00	1,392,005.95	383,207.13	1,392,005.95	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>44,517,859.92</b>	<b>44,423,488.87</b>	<b>14,516,201.50</b>	<b>44,423,488.87</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	188,515.00	215,967.52	41,276.89	215,967.52	0.00	0.0%
Classified Support Salaries		2200	4,495,164.00	4,488,035.33	1,491,377.37	4,488,035.33	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,022,767.52	923,984.60	266,225.11	923,984.60	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,243,374.77	5,593,653.51	1,657,455.72	5,593,653.51	0.00	0.0%
Other Classified Salaries		2900	960,290.00	994,679.02	229,261.67	994,679.02	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,910,111.29</b>	<b>12,216,319.98</b>	<b>3,685,596.76</b>	<b>12,216,319.98</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,659,847.00	4,771,625.99	1,539,063.26	4,771,625.99	0.00	0.0%
PERS		3201-3202	1,433,314.81	1,468,844.75	400,788.70	1,468,844.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,508,760.12	1,541,653.58	488,763.39	1,541,653.58	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,659,193.75	6,004,814.87	1,150,658.30	6,004,814.87	0.00	0.0%
Unemployment Insurance		3501-3502	28,247.50	29,904.03	9,144.11	29,904.03	0.00	0.0%
Workers' Compensation		3601-3602	1,164,621.13	1,216,981.40	387,057.97	1,216,981.40	0.00	0.0%
OPEB, Allocated		3701-3702	1,120,620.00	1,120,572.92	397,881.68	1,120,572.92	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	505,233.90	523,770.38	96,622.95	523,770.38	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>16,079,838.21</b>	<b>16,678,167.92</b>	<b>4,469,980.36</b>	<b>16,678,167.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	260,000.00	399,492.07	402,879.88	399,492.07	0.00	0.0%
Books and Other Reference Materials		4200	0.00	4,646.22	400.45	4,646.22	0.00	0.0%
Materials and Supplies		4300	6,775,403.02	5,291,749.04	1,336,576.94	5,291,749.04	0.00	0.0%
Noncapitalized Equipment		4400	87,000.00	620,092.04	492,551.88	620,092.04	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,122,403.02</b>	<b>6,315,979.37</b>	<b>2,232,409.15</b>	<b>6,315,979.37</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,400.00	96,199.51	31,066.03	96,199.51	0.00	0.0%
Dues and Memberships		5300	0.00	3,856.00	26,281.20	3,856.00	0.00	0.0%
Insurance		5400-5450	535,408.00	630,408.00	535,449.42	630,408.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,717,473.04	3,717,683.66	1,112,694.77	3,717,683.66	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,828.00	682,175.42	281,888.68	682,175.42	0.00	0.0%
Transfers of Direct Costs		5710	0.00	(249,932.74)	(241,400.84)	(249,932.74)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(530,793.61)	(528,128.95)	(137,345.36)	(528,128.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,000.00	974,020.59	379,491.10	974,020.59	0.00	0.0%
Communications		5900	202,056.65	216,090.50	351,237.27	216,090.50	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,043,372.08</b>	<b>5,542,371.99</b>	<b>2,339,362.27</b>	<b>5,542,371.99</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	70,668.00	14,780.00	70,668.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	133,855.60	20,187.73	133,855.60	0.00	0.0%
Equipment Replacement		6500	0.00	142,698.64	87,469.24	142,698.64	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>347,222.24</b>	<b>122,436.97</b>	<b>347,222.24</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
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	28,867.52	36,861.75	25,116.38	36,861.75	0.00	0.0%
Other Debt Service - Principal		7439	537,406.91	545,605.61	334,946.13	545,605.61	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>566,274.43</b>	<b>582,467.36</b>	<b>360,062.51</b>	<b>582,467.36</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(73,955.56)	(187,899.53)	0.00	(187,899.53)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(229,293.98)	(229,293.98)	0.00	(229,293.98)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(303,249.54)</b>	<b>(417,193.51)</b>	<b>0.00</b>	<b>(417,193.51)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>83,936,609.41</b>	<b>85,688,824.22</b>	<b>27,726,049.52</b>	<b>85,688,824.22</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	121,718.00	121,718.00	0.00	121,718.00	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			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(13,092,594.77)	(13,956,985.79)	0.00	(13,956,985.79)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,092,594.77)	(13,956,985.79)	0.00	(13,956,985.79)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(13,169,312.77)	(14,033,703.79)	0.00	(14,033,703.79)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	442,071.00	442,071.00	0.00	442,071.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,648,695.00	6,240,885.83	1,205,192.10	6,240,885.83	0.00	0.0%
3) Other State Revenue		8300-8599	1,463,509.89	2,494,095.00	264,043.93	2,494,095.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,130,467.15	7,978,808.04	2,283,023.89	7,978,808.04	0.00	0.0%
5) TOTAL, REVENUES			14,684,743.04	17,155,859.87	3,752,259.92	17,155,859.87		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,303,440.77	10,709,150.37	3,544,407.96	10,709,150.37	0.00	0.0%
2) Classified Salaries		2000-2999	6,545,719.00	6,861,694.25	1,867,993.63	6,861,694.25	0.00	0.0%
3) Employee Benefits		3000-3999	5,704,615.00	6,133,497.52	1,467,386.92	6,133,497.52	0.00	0.0%
4) Books and Supplies		4000-4999	5,043,849.25	3,178,044.44	795,395.43	3,178,044.44	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,758.23	2,711,645.50	675,439.36	2,711,645.50	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,037,958.05	172,757.04	1,037,958.05	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	73,955.56	187,899.53	0.00	187,899.53	0.00	0.0%
9) TOTAL, EXPENDITURES			27,777,337.81	30,819,889.66	8,523,380.34	30,819,889.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,092,594.77)	(13,664,029.79)	(4,771,120.42)	(13,664,029.79)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	13,092,594.77	13,956,985.79	0.00	13,956,985.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,092,594.77	13,956,985.79	0.00	13,956,985.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	292,956.00	(4,771,120.42)	292,956.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,631,512.00	1,631,512.00		1,631,512.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,512.00	1,631,512.00		1,631,512.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,512.00	1,631,512.00		1,631,512.00		
2) Ending Balance, June 30 (E + F1e)			1,631,512.00	1,924,468.00		1,924,468.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,631,512.00	1,924,468.00		1,924,468.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	442,071.00	442,071.00	0.00	442,071.00	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			442,071.00	442,071.00	0.00	442,071.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,025,430.00	2,036,142.00	0.00	2,036,142.00	0.00	0.0%
Special Education Discretionary Grants		8182	411,174.00	396,889.00	6,556.00	396,889.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,492.00	25,130.00	0.00	25,130.00	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	2,320,000.00	2,755,327.99	1,030,294.99	2,755,327.99	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	473,742.20	596,197.25	105,008.25	596,197.25	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	29,078.55	23,222.00	0.00	23,222.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	215,778.25	214,977.59	1,357.59	214,977.59	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		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	150,000.00	193,000.00	61,975.27	193,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,648,695.00</b>	<b>6,240,885.83</b>	<b>1,205,192.10</b>	<b>6,240,885.83</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	800,000.00	800,000.00	234,126.00	800,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	390,802.89	476,789.00	29,917.93	476,789.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	272,707.00	1,217,306.00	0.00	1,217,306.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,463,509.89</b>	<b>2,494,095.00</b>	<b>264,043.93</b>	<b>2,494,095.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	19,250.00	19,250.00	0.00	19,250.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,328,738.15	1,328,738.15	0.00	1,328,738.15	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	719,673.89	671,173.89	719,673.89	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,782,479.00	5,911,146.00	1,611,850.00	5,911,146.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,130,467.15</b>	<b>7,978,808.04</b>	<b>2,283,023.89</b>	<b>7,978,808.04</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,684,743.04</b>	<b>17,155,859.87</b>	<b>3,752,259.92</b>	<b>17,155,859.87</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,547,569.77	6,761,079.59	2,316,705.90	6,761,079.59	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,087,314.00	3,177,165.60	968,338.20	3,177,165.60	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	465,156.00	468,377.76	156,498.44	468,377.76	0.00	0.0%
Other Certificated Salaries		1900	203,401.00	302,527.42	102,865.42	302,527.42	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			10,303,440.77	10,709,150.37	3,544,407.96	10,709,150.37	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,234,019.00	3,494,071.97	931,558.24	3,494,071.97	0.00	0.0%
Classified Support Salaries		2200	1,925,484.00	2,030,394.48	599,469.71	2,030,394.48	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	315,496.00	320,608.49	98,281.85	320,608.49	0.00	0.0%
Clerical, Technical and Office Salaries		2400	317,181.00	305,799.56	69,179.90	305,799.56	0.00	0.0%
Other Classified Salaries		2900	753,539.00	710,819.75	169,503.93	710,819.75	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			6,545,719.00	6,861,694.25	1,867,993.63	6,861,694.25	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,102,669.00	1,200,781.42	374,440.12	1,200,781.42	0.00	0.0%
PERS		3201-3202	761,626.00	786,007.22	211,051.79	786,007.22	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	649,464.00	679,709.18	196,154.04	679,709.18	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,431,104.00	2,612,046.25	490,520.35	2,612,046.25	0.00	0.0%
Unemployment Insurance		3501-3502	8,601.00	9,115.01	2,750.93	9,115.01	0.00	0.0%
Workers' Compensation		3601-3602	354,543.00	381,182.20	113,027.30	381,182.20	0.00	0.0%
OPEB, Allocated		3701-3702	10,080.00	10,080.00	0.00	10,080.00	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	386,528.00	454,576.24	79,442.39	454,576.24	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			5,704,615.00	6,133,497.52	1,467,386.92	6,133,497.52	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	390,802.89	476,789.00	467,089.32	476,789.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	46,394.96	25,877.56	46,394.96	0.00	0.0%
Materials and Supplies		4300	4,653,046.36	2,554,169.59	260,458.15	2,554,169.59	0.00	0.0%
Noncapitalized Equipment		4400	0.00	99,690.89	41,970.40	99,690.89	0.00	0.0%
Food		4700	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,043,849.25	3,178,044.44	795,395.43	3,178,044.44	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	221,740.57	55,409.20	221,740.57	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	57,628.08	32,404.52	57,628.08	0.00	0.0%
Transfers of Direct Costs		5710	0.00	249,932.74	241,400.84	249,932.74	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	144.46	(723.00)	(795.00)	(723.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,503.77	2,176,067.11	345,178.01	2,176,067.11	0.00	0.0%
Communications		5900	1,110.00	7,000.00	1,841.79	7,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			105,758.23	2,711,645.50	675,439.36	2,711,645.50	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	5,000.00	468.00	5,000.00	0.00	0.0%
Land Improvements		6170	0.00	46,540.00	37,650.00	46,540.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	253,645.50	120,145.50	253,645.50	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	732,772.55	14,493.54	732,772.55	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,037,958.05</b>	<b>172,757.04</b>	<b>1,037,958.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	73,955.56	187,899.53	0.00	187,899.53	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>73,955.56</b>	<b>187,899.53</b>	<b>0.00</b>	<b>187,899.53</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,777,337.81</b>	<b>30,819,889.66</b>	<b>8,523,380.34</b>	<b>30,819,889.66</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	13,092,594.77	13,956,985.79	0.00	13,956,985.79	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,092,594.77	13,956,985.79	0.00	13,956,985.79	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			13,092,594.77	13,956,985.79	0.00	13,956,985.79	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	93,735,033.00	94,043,525.00	19,809,547.53	94,043,525.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,668,697.00	6,260,887.83	1,331,067.60	6,260,887.83	0.00	0.0%
3) Other State Revenue		8300-8599	10,256,318.10	11,457,088.94	320,401.69	11,457,088.94	0.00	0.0%
4) Other Local Revenue		8600-8799	7,621,196.15	8,601,328.67	2,677,379.62	8,601,328.67	0.00	0.0%
5) TOTAL, REVENUES			117,281,244.25	120,362,830.44	24,138,396.44	120,362,830.44		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	54,821,300.69	55,132,639.24	18,060,609.46	55,132,639.24	0.00	0.0%
2) Classified Salaries		2000-2999	18,455,830.29	19,078,014.23	5,553,590.39	19,078,014.23	0.00	0.0%
3) Employee Benefits		3000-3999	21,784,453.21	22,811,665.44	5,937,367.28	22,811,665.44	0.00	0.0%
4) Books and Supplies		4000-4999	12,166,252.27	9,494,023.81	3,027,804.58	9,494,023.81	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,149,130.31	8,254,017.49	3,014,801.63	8,254,017.49	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,385,180.29	295,194.01	1,385,180.29	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	566,274.43	582,467.36	360,062.51	582,467.36	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(229,293.98)	(229,293.98)	0.00	(229,293.98)	0.00	0.0%
9) TOTAL, EXPENDITURES			111,713,947.22	116,508,713.88	36,249,429.86	116,508,713.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,567,297.03	3,854,116.56	(12,111,033.42)	3,854,116.56		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	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			(76,718.00)	(76,718.00)	0.00	(76,718.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,490,579.03	3,777,398.56	(12,111,033.42)	3,777,398.56		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,502,566.33	7,502,566.33		7,502,566.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,502,566.33	7,502,566.33		7,502,566.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,502,566.33	7,502,566.33		7,502,566.33		
2) Ending Balance, June 30 (E + F1e)			12,993,145.36	11,279,964.89		11,279,964.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	139,912.00	139,912.00		139,912.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,631,512.00	1,924,468.00		1,924,468.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,497,009.76	5,332,609.00		5,332,609.00		
Additional Board Reserve	0000	9780	2,236,713.00					
Language Arts Adoption	0000	9780	3,000,000.00					
Site Donations, EPA, etc.	0000	9780	227,052.01					
EPA	1400	9780	33,244.75					
Additional Board Reserve	0000	9780		2,332,609.00				
Language Arts Adoption	0000	9780		3,000,000.00				
Additional Board Reserve	0000	9780				2,332,609.00		
Language Arts Adoption	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,355,069.96	3,498,913.00		3,498,913.00		
Unassigned/Unappropriated Amount		9790	2,325,991.64	340,412.89		340,412.89		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	56,316,362.00	53,610,681.00	15,178,492.00	53,610,681.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	13,501,769.00	13,613,104.00	3,680,322.00	13,613,104.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	208,296.00	205,355.00	0.00	205,355.00	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	24,117,336.00	25,326,787.00	(14,016.55)	25,326,787.00	0.00	0.0%
Unsecured Roll Taxes		8042	817,299.00	840,576.00	814,237.00	840,576.00	0.00	0.0%
Prior Years' Taxes		8043	(25,076.00)	(12,515.00)	(402.78)	(12,515.00)	0.00	0.0%
Supplemental Taxes		8044	920,166.00	1,005,761.00	150,915.86	1,005,761.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,563,190.00)	(988,376.00)	0.00	(988,376.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	81.00	0.00	81.00	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%
<b>Subtotal, LCFF Sources</b>			<b>93,292,962.00</b>	<b>93,601,454.00</b>	<b>19,809,547.53</b>	<b>93,601,454.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	442,071.00	442,071.00	0.00	442,071.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>93,735,033.00</b>	<b>94,043,525.00</b>	<b>19,809,547.53</b>	<b>94,043,525.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	20,000.00	20,000.00	1,814.30	20,000.00	0.00	0.0%
Special Education Entitlement		8181	2,025,430.00	2,036,142.00	0.00	2,036,142.00	0.00	0.0%
Special Education Discretionary Grants		8182	411,174.00	396,889.00	6,556.00	396,889.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.00	2.00	0.00	2.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,492.00	25,130.00	0.00	25,130.00	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	2,320,000.00	2,755,327.99	1,030,294.99	2,755,327.99	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	473,742.20	596,197.25	105,008.25	596,197.25	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	29,078.55	23,222.00	0.00	23,222.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	215,778.25	214,977.59	1,357.59	214,977.59	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		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	150,000.00	193,000.00	186,036.47	193,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,668,697.00</b>	<b>6,260,887.83</b>	<b>1,331,067.60</b>	<b>6,260,887.83</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	800,000.00	800,000.00	234,126.00	800,000.00	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	7,314,344.46	7,314,344.46	0.00	7,314,344.46	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	1,869,266.64	2,125,438.48	50,507.41	2,125,438.48	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards								
Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	272,707.00	1,217,306.00	35,768.28	1,217,306.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,256,318.10</b>	<b>11,457,088.94</b>	<b>320,401.69</b>	<b>11,457,088.94</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	19,250.00	19,250.00	0.00	19,250.00	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	5,800.00	5,800.00	1,619.45	5,800.00	0.00	0.0%
Leases and Rentals		8650	264,701.00	305,877.00	102,695.00	305,877.00	0.00	0.0%
Interest		8660	172,278.00	172,278.00	173,391.01	172,278.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,331,238.15	1,331,238.15	2,974.00	1,331,238.15	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	26,000.00	26,000.00	16,726.41	26,000.00	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	19,450.00	829,739.52	768,123.75	829,739.52	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,782,479.00	5,911,146.00	1,611,850.00	5,911,146.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,621,196.15</b>	<b>8,601,328.67</b>	<b>2,677,379.62</b>	<b>8,601,328.67</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>117,281,244.25</b>	<b>120,362,830.44</b>	<b>24,138,396.44</b>	<b>120,362,830.44</b>	<b>0.00</b>	<b>0.0%</b>

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

37 68197 000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	44,460,300.77	44,391,498.58	14,687,580.13	44,391,498.58	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,781,760.00	4,942,209.60	1,552,443.54	4,942,209.60	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,084,989.92	4,104,397.69	1,334,513.24	4,104,397.69	0.00	0.0%
Other Certificated Salaries		1900	1,494,250.00	1,694,533.37	486,072.55	1,694,533.37	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>54,821,300.69</b>	<b>55,132,639.24</b>	<b>18,060,609.46</b>	<b>55,132,639.24</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,422,534.00	3,710,039.49	972,835.13	3,710,039.49	0.00	0.0%
Classified Support Salaries		2200	6,420,648.00	6,518,429.81	2,090,847.08	6,518,429.81	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,338,263.52	1,244,593.09	364,506.96	1,244,593.09	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,560,555.77	5,899,453.07	1,726,635.62	5,899,453.07	0.00	0.0%
Other Classified Salaries		2900	1,713,829.00	1,705,498.77	398,765.60	1,705,498.77	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,455,830.29</b>	<b>19,078,014.23</b>	<b>5,553,590.39</b>	<b>19,078,014.23</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,762,516.00	5,972,407.41	1,913,503.38	5,972,407.41	0.00	0.0%
PERS		3201-3202	2,194,940.81	2,254,851.97	611,840.49	2,254,851.97	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,158,224.12	2,221,362.76	684,917.43	2,221,362.76	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,090,297.75	8,616,861.12	1,641,178.65	8,616,861.12	0.00	0.0%
Unemployment Insurance		3501-3502	36,848.50	39,019.04	11,895.04	39,019.04	0.00	0.0%
Workers' Compensation		3601-3602	1,519,164.13	1,598,163.60	500,085.27	1,598,163.60	0.00	0.0%
OPEB, Allocated		3701-3702	1,130,700.00	1,130,652.92	397,881.68	1,130,652.92	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	891,761.90	978,346.62	176,065.34	978,346.62	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,784,453.21</b>	<b>22,811,665.44</b>	<b>5,937,367.28</b>	<b>22,811,665.44</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	650,802.89	876,281.07	869,969.20	876,281.07	0.00	0.0%
Books and Other Reference Materials		4200	0.00	51,041.18	26,278.01	51,041.18	0.00	0.0%
Materials and Supplies		4300	11,428,449.38	7,845,918.63	1,597,035.09	7,845,918.63	0.00	0.0%
Noncapitalized Equipment		4400	87,000.00	719,782.93	534,522.28	719,782.93	0.00	0.0%
Food		4700	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,166,252.27</b>	<b>9,494,023.81</b>	<b>3,027,804.58</b>	<b>9,494,023.81</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,400.00	317,940.08	86,475.23	317,940.08	0.00	0.0%
Dues and Memberships		5300	0.00	3,856.00	26,281.20	3,856.00	0.00	0.0%
Insurance		5400-5450	535,408.00	630,408.00	535,449.42	630,408.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,717,473.04	3,717,683.66	1,112,694.77	3,717,683.66	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,828.00	739,803.50	314,293.20	739,803.50	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	(530,649.15)	(528,851.95)	(138,140.36)	(528,851.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	163,503.77	3,150,087.70	724,669.11	3,150,087.70	0.00	0.0%
Communications		5900	203,166.65	223,090.50	353,079.06	223,090.50	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,149,130.31</b>	<b>8,254,017.49</b>	<b>3,014,801.63</b>	<b>8,254,017.49</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	5,000.00	468.00	5,000.00	0.00	0.0%
Land Improvements		6170	0.00	46,540.00	37,650.00	46,540.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	324,313.50	134,925.50	324,313.50	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	866,628.15	34,681.27	866,628.15	0.00	0.0%
Equipment Replacement		6500	0.00	142,698.64	87,469.24	142,698.64	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,385,180.29</b>	<b>295,194.01</b>	<b>1,385,180.29</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	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	28,867.52	36,861.75	25,116.38	36,861.75	0.00	0.0%
Other Debt Service - Principal		7439	537,406.91	545,605.61	334,946.13	545,605.61	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>566,274.43</b>	<b>582,467.36</b>	<b>360,062.51</b>	<b>582,467.36</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(229,293.98)	(229,293.98)	0.00	(229,293.98)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(229,293.98)</b>	<b>(229,293.98)</b>	<b>0.00</b>	<b>(229,293.98)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>111,713,947.22</b>	<b>116,508,713.88</b>	<b>36,249,429.86</b>	<b>116,508,713.88</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	121,718.00	121,718.00	0.00	121,718.00	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			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(76,718.00)	(76,718.00)	0.00	(76,718.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	1,042,044.00
6264	Educator Effectiveness	882,424.00
Total, Restricted Balance		<u>1,924,468.00</u>

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	11,628.80	11,724.69	0.8%	Met
1st Subsequent Year (2016-17)	11,628.80	11,724.69	0.8%	Met
2nd Subsequent Year (2017-18)	11,628.80	11,724.69	0.8%	Met

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	12,144	12,237	0.8%	Met
1st Subsequent Year (2016-17)	12,144	12,237	0.8%	Met
2nd Subsequent Year (2017-18)	12,144	12,237	0.8%	Met

### 2B. Comparison of District Enrollment to the Standard

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	11,511	12,070	95.4%
Second Prior Year (2013-14)	11,565	12,103	95.6%
First Prior Year (2014-15)	11,628	12,144	95.8%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

#### 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)	11,725	12,237	95.8%	Met
1st Subsequent Year (2016-17)	11,725	12,237	95.8%	Met
2nd Subsequent Year (2017-18)	11,725	12,237	95.8%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2015-16)	93,292,962.00	93,601,454.00	0.3%	Met
1st Subsequent Year (2016-17)	97,529,510.00	97,714,181.00	0.2%	Met
2nd Subsequent Year (2017-18)	101,070,943.00	101,197,662.00	0.1%	Met

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	58,685,320.80	63,585,256.78	92.3%
Second Prior Year (2013-14)	63,094,242.27	72,750,166.33	86.7%
First Prior Year (2014-15)	66,852,344.59	77,167,931.27	86.6%
	Historical Average Ratio:		88.5%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	73,317,976.77	85,688,824.22	85.6%	Met
1st Subsequent Year (2016-17)	75,493,272.00	85,651,650.00	88.1%	Met
2nd Subsequent Year (2017-18)	78,007,846.00	90,090,692.00	86.6%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2015-16)	5,668,697.00	6,260,887.83	10.4%	Yes
1st Subsequent Year (2016-17)	5,668,697.00	5,780,461.00	2.0%	No
2nd Subsequent Year (2017-18)	5,668,697.00	5,780,461.00	2.0%	No

Explanation:  
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2015-16)	10,256,318.10	11,457,088.94	11.7%	Yes
1st Subsequent Year (2016-17)	3,299,376.00	3,590,267.00	8.8%	Yes
2nd Subsequent Year (2017-18)	3,326,404.00	3,590,267.00	7.9%	Yes

Explanation:  
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds. Additionally the 1st interim revision includes one time funding for Educator Effectiveness funds that were not known when the budget was adopted. These one time funds are adjusted in the multi-year projection depending on when the expenditures will occur.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2015-16)	7,621,196.15	8,601,328.67	12.9%	Yes
1st Subsequent Year (2016-17)	7,720,693.00	7,881,655.00	2.1%	No
2nd Subsequent Year (2017-18)	7,874,133.00	7,881,655.00	0.1%	No

Explanation:  
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds. Additionally the 1st interim revision includes one time funding for Quality Preschool Initiative grant funds that were not known when the budget was adopted. These one time funds are adjusted in the multi-year projection depending on when the expenditures will occur. Additionally the adopted budget does not make any assumption for donations and funds are budgeted as they are received.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2015-16)	12,166,252.27	9,494,023.81	-22.0%	Yes
1st Subsequent Year (2016-17)	12,458,241.00	8,544,131.00	-31.4%	Yes
2nd Subsequent Year (2017-18)	12,782,156.00	8,544,131.00	-33.2%	Yes

Explanation:  
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds. These one time funds are adjusted in the multi-year projection depending on when the expenditures will occur. Additionally the adopted budget does not make any assumption for donations and funds are budgeted as they are received. District funds are budgeted in 4000 objects and aligned to other objects as expenditures occur.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2015-16)	4,149,130.31	8,254,017.49	98.9%	Yes
1st Subsequent Year (2016-17)	4,261,445.00	7,966,018.00	86.9%	Yes
2nd Subsequent Year (2017-18)	4,386,040.00	7,966,018.00	81.6%	Yes

Explanation:  
(required if Yes)

District funds are budgeted in the 4000 objects and are aligned to other objects as expenditures occur. The changes to objects 5000 to 5999 are due to alignments moving budgets from 4000 objects to 5000 objects. Additionally expenditure budgets are adjusted for one time funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	23,546,211.25	26,319,305.44	11.8%	Not Met
1st Subsequent Year (2016-17)	16,688,766.00	17,252,383.00	3.4%	Met
2nd Subsequent Year (2017-18)	16,869,234.00	17,252,383.00	2.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	16,315,382.58	17,748,041.30	8.8%	Not Met
1st Subsequent Year (2016-17)	16,719,686.00	16,510,149.00	-1.3%	Met
2nd Subsequent Year (2017-18)	17,168,196.00	16,510,149.00	-3.8%	Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds.

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

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds. Additionally the 1st interim revision includes one time funding for Educator Effectiveness funds that were not known when the budget was adopted. These one time funds are adjusted in the multi-year projection depending on when the expenditures will occur.

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

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds. Additionally the 1st interim revision includes one time funding for Quality Preschool Initiative grant funds that were not known when the budget was adopted. These one time funds are adjusted in the multi-year projection depending on when the expenditures will occur. Additionally the adopted budget does not make any assumption for donations and funds are budgeted as they are received.

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

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

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision includes adjustments for prior year carryover/unused/unearned funds. These one time funds are adjusted in the multi-year projection depending on when the expenditures will occur. Additionally the adopted budget does not make any assumption for donations and funds are budgeted as they are received. District funds are budgeted in 4000 objects and aligned to other objects as expenditures occur.

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

District funds are budgeted in the 4000 objects and are aligned to other objects as expenditures occur. The changes to objects 5000 to 5999 are due to alignments moving budgets from 4000 objects to 5000 objects. Additionally expenditure budgets are adjusted for one time funds.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,353,000.00	3,353,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		3,353,000.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.4%	7.0%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	2.3%	1.8%

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

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

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2015-16)	3,484,442.56	85,810,542.22	N/A	Met
1st Subsequent Year (2016-17)	(20,102.00)	85,773,368.00	0.0%	Met
2nd Subsequent Year (2017-18)	(1,817,088.00)	90,212,410.00	2.0%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The District uses conservative methods in projecting both ADA and expenditures. Historically the deficit at unaudited actuals is approximately \$750k to \$1M less than projected as the budget assumes all funds will be expended. Additionally with the implementation of LCFF, allocations to school sites has increased.

**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)	11,279,964.89		Met
1st Subsequent Year (2016-17)	9,335,394.89		Met
2nd Subsequent Year (2017-18)	7,518,306.89		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2015-16)	9,838,437.00		Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	11,725	11,725	11,725
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

a. Enter the name(s) of the SELPA(s):

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

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

### 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)	116,630,431.88	117,398,205.00	120,754,204.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	116,630,431.88	117,398,205.00	120,754,204.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,498,912.96	3,521,946.15	3,622,626.12
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)	3,498,912.96	3,521,946.15	3,622,626.12

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,498,913.00	3,521,946.00	3,622,626.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	340,412.89	3,305,820.89	1,320,932.89
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,264,454.99	1,341,173.00	1,417,891.00
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)	5,103,780.88	8,168,939.89	6,361,449.89
9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	4.38%	6.96%	5.27%
District's Reserve Standard (Section 10B, Line 7):	3,498,912.96	3,521,946.15	3,622,626.12
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item SSA)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(13,092,594.77)	(13,956,985.79)	6.6%	864,391.02	Not Met
1st Subsequent Year (2016-17)	(13,814,803.00)	(14,523,111.00)	5.1%	708,308.00	Not Met
2nd Subsequent Year (2017-18)	(14,583,186.00)	(15,464,536.00)	6.0%	881,350.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	45,000.00	45,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	45,000.00	45,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	45,000.00	45,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	121,718.00	121,718.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	121,718.00	121,718.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	121,718.00	121,718.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Increases are a result of staffing costs added since budget adoption in restricted programs as well as a restoration of routine restricted maintenance funding to 3%.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)



---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
31,952,016.00	38,609,690.00
31,952,016.00	38,609,690.00

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

Actuarial	Actuarial
July 1 2013	July 1 2015

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

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,604,947.00	2,914,584.00
3,604,947.00	2,914,584.00
3,604,947.00	2,914,584.00

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

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

1,200,090.00	1,198,042.92
1,260,094.50	1,257,945.07
1,323,099.22	1,320,842.33

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

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

1,200,090.00	1,198,042.92
1,260,094.50	1,257,945.07
1,323,099.22	1,320,842.33

- d. Number of retirees receiving OPEB benefits

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

153	143
153	143
153	143

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
0.00		0.00
0.00		0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
2,052,621.00		2,120,473.32
2,084,396.00		2,146,767.19
2,117,826.00		2,173,172.43

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

2,052,621.00		2,120,473.32
2,084,396.00		2,146,767.19
2,117,826.00		2,173,172.43

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Yes

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

588.1

604.9

604.9

604.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

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

--

If Yes, explain the nature of the new costs:

--

**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?

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

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	415.2	427.5	427.5	427.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

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

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

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

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

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


--

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

Yes

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	50.0	54.0	54.0	54.0

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## 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.

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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?

No

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

Yes

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

No

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

No

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

Yes

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

Comments:  
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special Board authorization.

## End of School District First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,627.24	11,723.13	11,723.13	11,723.13	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,627.24	11,723.13	11,723.13	11,723.13	0.00	0%
<b>5. District Funded County Program ADA</b>						
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	1.56	1.56	1.56	1.56	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.56	1.56	1.56	1.56	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,628.80	11,724.69	11,724.69	11,724.69	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
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%