

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	129,405,923.00	128,978,822.00	72,144,852.62	129,120,222.00	141,400.00	0.1%
2) Federal Revenue		8100-8299	8,256.00	8,256.00	7,053.24	8,256.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,515,842.00	11,670,894.00	8,284,433.97	11,709,613.80	38,719.80	0.3%
4) Other Local Revenue		8600-8799	2,221,665.00	2,375,078.79	1,824,466.66	2,926,596.74	551,517.95	23.2%
5) TOTAL, REVENUES			135,151,686.00	143,033,050.79	82,260,806.49	143,764,688.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,281,039.00	52,835,640.00	28,901,598.03	55,421,914.00	(2,586,274.00)	-4.9%
2) Classified Salaries		2000-2999	15,668,078.53	15,697,913.53	8,921,598.32	16,198,148.07	(500,234.54)	-3.2%
3) Employee Benefits		3000-3999	21,922,069.05	22,453,975.54	11,862,434.51	22,871,355.43	(417,379.89)	-1.9%
4) Books and Supplies		4000-4999	4,102,332.73	13,762,053.35	2,968,786.71	13,613,928.32	148,125.03	1.1%
5) Services and Other Operating Expenditures		5000-5999	9,808,263.00	11,843,390.34	6,456,759.22	11,975,298.57	(131,908.23)	-1.1%
6) Capital Outlay		6000-6999	426,973.00	2,897,116.00	146,289.59	2,776,054.91	121,061.09	4.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	384,569.00	384,569.00	192,597.71	384,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(610,987.79)	(609,890.79)	(333,362.63)	(700,436.63)	90,545.84	-14.8%
9) TOTAL, EXPENDITURES			104,982,336.52	119,264,766.97	59,116,701.46	122,540,831.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,169,349.48	23,768,283.82	23,144,105.03	21,223,856.87		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	642,840.00	3,642,840.00	0.00	3,642,840.00	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	(23,388,027.56)	(23,612,109.56)	0.00	(24,562,562.32)	(950,452.76)	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,030,867.56)	(27,254,949.56)	0.00	(28,205,402.32)		

ATTACHMENT 1

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,138,481.92	(3,486,665.74)	23,144,105.03	(6,981,545.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,094,081.44	24,094,081.44		24,094,081.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,094,081.44	24,094,081.44		24,094,081.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,094,081.44	24,094,081.44		24,094,081.44		
2) Ending Balance, June 30 (E + F1e)			30,232,563.36	20,607,415.70		17,112,535.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		14,993.00		
Stores		9712	0.00	0.00		338,271.00		
Prepaid Expenditures		9713	0.00	0.00		6,181.00		
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	8,346,019.01	3,476,471.49		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		5,674,848.00		
Unassigned/Unappropriated Amount		9790	21,886,544.35	17,130,944.21		11,078,242.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	89,587,908.00	89,160,807.00	46,707,796.00	84,279,550.00	(4,881,257.00)	-5.5%
Education Protection Account State Aid - Current Year		8012	17,975,733.00	17,975,733.00	9,801,081.00	19,599,923.00	1,624,190.00	9.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	150,000.00	150,000.00	111,771.66	150,000.00	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	21,188,539.00	21,188,539.00	14,675,230.23	24,584,039.00	3,395,500.00	16.0%
Unsecured Roll Taxes		8042	904,539.00	904,539.00	908,558.01	910,000.00	5,461.00	0.6%
Prior Years' Taxes		8043	0.00	0.00	(2,493.65)	(2,494.00)	(2,494.00)	New
Supplemental Taxes		8044	998,993.00	998,993.00	604,158.72	998,993.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,500,000.00	1,500,000.00	995,209.72	1,500,000.00	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			132,305,712.00	131,878,611.00	73,801,311.69	132,020,011.00	141,400.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,899,789.00)	(2,899,789.00)	(1,656,459.07)	(2,899,789.00)	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			129,405,923.00	128,978,822.00	72,144,852.62	129,120,222.00	141,400.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,256.00	8,256.00	7,053.24	8,256.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,256.00	8,256.00	7,053.24	8,256.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	8360	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	1,515,842.00	9,670,894.00	7,525,383.73	9,670,894.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,000,000.00	2,000,000.00	720,407.44	2,000,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	38,642.80	38,719.80	38,719.80	New
TOTAL, OTHER STATE REVENUE			3,515,842.00	11,670,894.00	8,284,433.97	11,709,613.80	38,719.80	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	12,106.80	15,000.00	10,000.00	200.0%
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	110,000.00	110,000.00	62,258.45	110,000.00	0.00	0.0%
Interest		8660	85,172.00	85,172.00	86,021.21	160,172.00	75,000.00	88.1%
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	92,000.00	92,000.00	38,500.15	63,300.00	(28,700.00)	-31.2%
Interagency Services		8677	84,400.00	84,400.00	117,402.30	157,400.00	73,000.00	86.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,845,093.00	1,998,506.79	1,508,177.75	2,420,724.74	422,217.95	21.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,221,665.00	2,375,078.79	1,824,466.66	2,926,596.74	551,517.95	23.2%
TOTAL, REVENUES			135,151,686.00	143,033,050.79	82,260,806.49	143,764,688.54	731,637.75	0.5%

Description	Resource Codes	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	47,105,286.00	46,524,994.00	25,214,324.23	48,845,434.00	(2,320,440.00)	-5.0%
Certificated Pupil Support Salaries		1200	1,199,115.00	1,277,085.00	796,696.76	1,277,085.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,663,420.00	4,671,236.00	2,725,330.21	4,917,286.00	(246,050.00)	-5.3%
Other Certificated Salaries		1900	313,218.00	362,325.00	165,246.83	382,109.00	(19,784.00)	-5.5%
TOTAL, CERTIFICATED SALARIES			53,281,039.00	52,835,640.00	28,901,598.03	55,421,914.00	(2,586,274.00)	-4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,082,961.00	1,122,948.00	687,574.39	1,122,948.00	0.00	0.0%
Classified Support Salaries		2200	6,659,579.00	6,535,959.00	3,733,805.08	6,935,707.00	(399,748.00)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	1,971,319.00	1,983,658.00	1,141,516.42	2,058,658.00	(75,000.00)	-3.8%
Clerical, Technical and Office Salaries		2400	5,269,913.53	5,278,391.53	3,019,171.70	5,358,705.07	(80,313.54)	-1.5%
Other Classified Salaries		2900	684,306.00	776,957.00	339,530.73	722,130.00	54,827.00	7.1%
TOTAL, CLASSIFIED SALARIES			15,668,078.53	15,697,913.53	8,921,598.32	16,198,148.07	(500,234.54)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,975,033.00	5,996,150.54	3,045,985.01	5,994,993.41	1,157.13	0.0%
PERS		3201-3202	1,800,558.00	1,804,178.00	949,960.74	1,804,871.58	(693.58)	0.0%
OASDI/Medicare/Alternative		3301-3302	2,058,479.00	2,059,569.21	1,052,570.47	2,059,352.37	216.84	0.0%
Health and Welfare Benefits		3401-3402	8,789,976.05	8,809,069.05	4,933,813.20	9,206,794.99	(397,725.94)	-4.5%
Unemployment Insurance		3501-3502	36,605.00	36,756.00	18,649.16	36,760.60	(4.60)	0.0%
Workers' Compensation		3601-3602	1,861,289.00	2,347,127.74	1,070,473.59	2,367,457.48	(20,329.74)	-0.9%
OPEB, Allocated		3701-3702	1,303,158.00	1,303,158.00	748,809.58	1,259,724.48	43,433.52	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	43,433.52	(43,433.52)	New
Other Employee Benefits		3901-3902	96,971.00	97,967.00	42,172.76	97,967.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,922,069.05	22,453,975.54	11,862,434.51	22,871,355.43	(417,379.89)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	400,000.00	400,000.00	113,843.22	400,000.00	0.00	0.0%
Books and Other Reference Materials		4200	4,986.00	1,024,499.47	239,355.94	1,034,499.47	(10,000.00)	-1.0%
Materials and Supplies		4300	3,060,089.73	5,994,103.56	1,319,887.28	6,494,643.35	(500,539.79)	-8.4%
Noncapitalized Equipment		4400	637,257.00	6,343,450.32	1,295,700.27	5,684,785.50	658,664.82	10.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,102,332.73	13,762,053.35	2,968,786.71	13,613,928.32	148,125.03	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	156,272.00	162,528.00	93,500.24	176,368.64	(13,840.64)	-8.5%
Dues and Memberships		5300	34,534.00	43,814.00	42,788.58	52,314.00	(8,500.00)	-19.4%
Insurance		5400-5450	589,900.00	634,900.00	622,706.62	634,900.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,537,586.00	5,588,586.00	2,767,179.98	5,588,586.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	971,458.00	1,161,549.30	416,699.14	1,198,687.84	(37,138.54)	-3.2%
Transfers of Direct Costs		5710	(340,301.00)	(345,898.00)	(4,884.70)	(333,745.00)	(12,153.00)	3.5%
Transfers of Direct Costs - Interfund		5750	(361,304.00)	(361,628.48)	(4,033.72)	(361,628.48)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,623,968.00	4,363,389.52	2,426,869.71	4,673,665.57	(310,276.05)	-7.1%
Communications		5900	596,150.00	596,150.00	95,933.37	346,150.00	250,000.00	41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,808,263.00	11,843,390.34	6,456,759.22	11,975,298.57	(131,908.23)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	143.00	0.00	0.00	143.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	326,973.00	2,696,973.00	146,289.59	1,576,054.91	1,120,918.09	41.6%
Equipment Replacement		6500	100,000.00	100,000.00	0.00	1,100,000.00	(1,000,000.00)	-1000.0%
TOTAL, CAPITAL OUTLAY			426,973.00	2,897,116.00	146,289.59	2,776,054.91	121,061.09	4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	10,605.00	10,605.00	5,883.80	10,605.00	0.00	0.0%
Other Debt Service - Principal		7439	373,964.00	373,964.00	186,713.91	373,964.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			384,569.00	384,569.00	192,597.71	384,569.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(523,629.79)	(522,532.79)	(290,493.63)	(613,078.63)	90,545.84	-17.3%
Transfers of Indirect Costs - Interfund		7350	(87,358.00)	(87,358.00)	(42,869.00)	(87,358.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(610,987.79)	(609,890.79)	(333,362.63)	(700,436.63)	90,545.84	-14.8%
TOTAL, EXPENDITURES			104,982,336.52	119,264,766.97	59,116,701.46	122,540,831.67	(3,276,064.70)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	642,840.00	3,642,840.00	0.00	3,642,840.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,840.00	3,642,840.00	0.00	3,642,840.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(23,388,027.56)	(23,612,109.56)	0.00	(24,562,562.32)	(950,452.76)	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,388,027.56)	(23,612,109.56)	0.00	(24,562,562.32)	(950,452.76)	4.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(24,030,867.56)	(27,254,949.56)	0.00	(28,205,402.32)	(950,452.76)	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	509,082.00	580,000.00	235,321.00	580,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,261,938.00	12,415,103.90	5,276,703.97	12,862,880.90	447,777.00	3.6%
3) Other State Revenue		8300-8599	4,371,087.00	5,577,679.79	3,301,909.16	5,424,460.79	(153,219.00)	-2.7%
4) Other Local Revenue		8600-8799	10,880,307.77	12,122,207.44	8,650,260.72	12,697,455.87	575,248.43	4.7%
5) TOTAL, REVENUES			26,022,414.77	30,694,991.13	17,464,194.85	31,564,797.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,193,146.87	18,429,336.74	9,275,745.80	17,784,805.00	644,531.74	3.5%
2) Classified Salaries		2000-2999	9,921,175.00	10,033,140.80	5,903,461.61	11,508,411.00	(1,475,270.20)	-14.7%
3) Employee Benefits		3000-3999	7,637,019.27	7,859,430.14	4,202,051.39	8,013,948.98	(154,518.84)	-2.0%
4) Books and Supplies		4000-4999	2,747,886.90	4,176,024.42	1,354,224.93	4,724,447.10	(548,422.68)	-13.1%
5) Services and Other Operating Expenditures		5000-5999	11,957,550.50	16,718,302.20	3,334,596.94	17,774,191.89	(1,055,889.69)	-6.3%
6) Capital Outlay		6000-6999	245,616.00	1,406,684.26	1,221,308.45	2,344,626.94	(937,942.68)	-66.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	184,418.00	184,418.00	77,745.01	214,418.00	(30,000.00)	-16.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	523,629.79	522,532.79	290,493.63	613,078.63	(90,545.84)	-17.3%
9) TOTAL, EXPENDITURES			49,410,442.33	59,329,869.35	25,659,627.76	62,977,927.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,388,027.56)	(28,634,878.22)	(8,195,432.91)	(31,413,129.98)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	23,388,027.56	23,612,109.56	0.00	24,562,562.32	950,452.76	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,388,027.56	23,612,109.56	0.00	24,562,562.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(5,022,768.66)	(8,195,432.91)	(6,850,567.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,850,567.66	6,850,567.66		6,850,567.66	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)			6,850,567.66	6,850,567.66		6,850,567.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,850,567.66	6,850,567.66		6,850,567.66		
2) Ending Balance, June 30 (E + F1e)			6,850,567.66	1,827,799.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,850,567.66	1,827,799.00		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	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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	509,082.00	580,000.00	235,321.00	580,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			509,082.00	580,000.00	235,321.00	580,000.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,801,833.00	2,801,833.00	0.00	2,801,833.00	0.00	0.0%
Special Education Discretionary Grants		8182	735,428.00	735,428.00	(58,759.00)	764,300.00	28,872.00	3.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,558,810.00	5,417,683.32	3,681,527.32	5,847,418.32	429,735.00	7.9%
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	766,511.00	1,153,426.75	462,693.75	1,147,329.75	(6,097.00)	-0.5%

Description	Resource Codes	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	151,399.00	343,051.61	159,514.61	319,381.61	(23,670.00)	-6.9%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	453,700.00	1,031,484.54	548,875.54	1,056,450.54	24,966.00	2.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	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	794,257.00	932,196.68	482,851.75	926,167.68	(6,029.00)	-0.6%
TOTAL, FEDERAL REVENUE			10,261,938.00	12,415,103.90	5,276,703.97	12,862,880.90	447,777.00	3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	793,660.00	793,660.00	452,791.00	793,660.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	450,000.00	450,000.00	41,849.83	450,000.00	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	193,693.79	104,574.33	193,693.79	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,010,254.00	1,804,542.00	1,179,027.00	1,804,542.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,117,173.00	2,335,784.00	1,523,667.00	2,182,565.00	(153,219.00)	-6.6%
TOTAL, OTHER STATE REVENUE			4,371,087.00	5,577,679.79	3,301,909.16	5,424,460.79	(153,219.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,982,697.77	1,982,697.77	1,148,461.51	1,982,697.77	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,751,850.00	2,993,749.67	3,330,968.21	3,568,998.10	575,248.43	19.2%
Tuition		8710	76,000.00	76,000.00	0.00	76,000.00	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	7,069,760.00	7,069,760.00	4,170,831.00	7,069,760.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,880,307.77	12,122,207.44	8,650,260.72	12,697,455.87	575,248.43	4.7%
TOTAL REVENUES			26,022,414.77	30,694,991.13	17,464,194.85	31,564,797.56	869,806.43	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,918,531.87	13,779,644.38	7,272,838.91	13,251,080.96	528,563.42	3.8%
Certificated Pupil Support Salaries		1200	1,568,083.00	1,649,934.92	1,005,932.93	1,693,761.60	(43,816.68)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	979,344.00	1,215,596.44	656,411.84	1,225,596.44	(10,000.00)	-0.8%
Other Certificated Salaries		1900	727,188.00	1,784,161.00	340,562.12	1,614,376.00	169,785.00	9.5%
TOTAL, CERTIFICATED SALARIES			16,193,146.87	18,429,336.74	9,275,745.80	17,784,805.00	644,531.74	3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,730,369.00	6,740,163.00	4,102,705.39	8,191,482.18	(1,451,319.18)	-21.5%
Classified Support Salaries		2200	1,766,082.00	1,766,778.00	903,028.60	1,762,849.00	3,929.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	141,764.00	166,014.32	126,524.09	180,081.96	(14,067.64)	-8.5%
Clerical, Technical and Office Salaries		2400	824,206.00	839,166.48	463,880.39	841,555.86	(2,389.38)	-0.3%
Other Classified Salaries		2900	458,754.00	521,019.00	307,323.14	532,442.00	(11,423.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			9,921,175.00	10,033,140.80	5,903,461.61	11,508,411.00	(1,475,270.20)	-14.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,602,123.53	1,709,711.02	953,882.97	1,742,815.71	(33,104.69)	-1.9%
PERS		3201-3202	1,034,414.00	1,064,625.00	614,992.53	1,066,464.44	(1,839.44)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,225,053.83	1,237,203.83	561,785.57	1,241,578.74	(4,374.91)	-0.4%
Health and Welfare Benefits		3401-3402	2,592,533.48	2,646,163.07	1,714,495.91	2,752,689.41	(106,526.34)	-4.0%
Unemployment Insurance		3501-3502	15,111.17	15,616.71	7,523.62	16,380.20	(763.49)	-4.9%
Workers' Compensation		3601-3602	612,089.26	628,587.51	337,130.79	634,441.46	(5,853.97)	-0.9%
OPEB, Allocated		3701-3702	521,804.00	523,087.00	0.00	300,920.00	222,167.00	42.5%
OPEB, Active Employees		3751-3752	0.00	546.00	0.00	224,769.00	(224,223.00)	-41066.5%
Other Employee Benefits		3901-3902	33,890.00	33,890.00	12,240.00	33,890.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,637,019.27	7,859,430.14	4,202,051.39	8,013,948.98	(154,518.84)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,592.00	1,592.00	0.00	1,592.00	0.00	0.0%
Books and Other Reference Materials		4200	23,004.00	23,004.00	246,804.38	38,957.00	(15,953.00)	-69.3%
Materials and Supplies		4300	2,345,594.90	3,759,553.86	880,891.12	4,018,879.60	(259,325.74)	-6.9%
Noncapitalized Equipment		4400	377,696.00	391,874.56	226,529.43	665,018.50	(273,143.94)	-69.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,747,886.90	4,176,024.42	1,354,224.93	4,724,447.10	(548,422.68)	-13.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200,476.00	280,476.00	113,964.83	341,076.00	(60,600.00)	-21.6%
Dues and Memberships		5300	5,059.00	5,059.00	40.00	5,099.00	(40.00)	-0.8%
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	3,990,712.71	2,045,458.71	248,505.18	1,410,627.19	634,831.52	31.0%
Transfers of Direct Costs		5710	340,301.00	345,898.00	4,884.70	333,745.00	12,153.00	3.5%
Transfers of Direct Costs - Interfund		5750	(15,700.00)	(15,700.00)	(4,543.58)	(15,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,422,401.79	14,042,810.49	2,970,005.03	15,685,044.70	(1,642,234.21)	-11.7%
Communications		5900	14,300.00	14,300.00	1,740.78	14,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,957,550.50	16,718,302.20	3,334,596.94	17,774,191.89	(1,055,889.69)	-6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	16,700.00	440,574.21	669,763.37	1,290,410.21	(849,836.00)	-192.9%
Buildings and Improvements of Buildings		6200	23,916.00	753,916.00	369,684.90	753,916.00	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	5,000.00	12,194.05	181,860.18	300,300.73	(288,106.68)	-2362.7%
Equipment Replacement		6500	200,000.00	200,000.00	0.00	0.00	200,000.00	100.0%
TOTAL, CAPITAL OUTLAY			245,616.00	1,406,684.26	1,221,308.45	2,344,626.94	(937,942.68)	-66.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Payments to County Offices		7142	49,418.00	49,418.00	77,745.01	79,418.00	(30,000.00)	-60.7%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			184,418.00	184,418.00	77,745.01	214,418.00	(30,000.00)	-16.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	523,629.79	522,532.79	290,493.63	613,078.63	(90,545.84)	-17.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			523,629.79	522,532.79	290,493.63	613,078.63	(90,545.84)	-17.3%
TOTAL, EXPENDITURES			49,410,442.33	59,329,869.35	25,659,627.76	62,977,927.54	(3,648,058.19)	-6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	23,388,027.56	23,612,109.56	0.00	24,562,562.32	950,452.76	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,388,027.56	23,612,109.56	0.00	24,562,562.32	950,452.76	4.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,388,027.56	23,612,109.56	0.00	24,562,562.32	(950,452.76)	4.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	129,915,005.00	129,558,822.00	72,380,173.62	129,700,222.00	141,400.00	0.1%
2) Federal Revenue		8100-8299	10,270,194.00	12,423,359.90	5,283,757.21	12,871,136.90	447,777.00	3.6%
3) Other State Revenue		8300-8599	7,886,929.00	17,248,573.79	11,586,343.13	17,134,074.59	(114,499.20)	-0.7%
4) Other Local Revenue		8600-8799	13,101,972.77	14,497,286.23	10,474,727.38	15,624,052.61	1,126,766.38	7.8%
5) TOTAL, REVENUES			161,174,100.77	173,728,041.92	99,725,001.34	175,329,486.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,474,185.87	71,264,976.74	38,177,343.83	73,206,719.00	(1,941,742.26)	-2.7%
2) Classified Salaries		2000-2999	25,589,253.53	25,731,054.33	14,825,059.93	27,706,559.07	(1,975,504.74)	-7.7%
3) Employee Benefits		3000-3999	29,559,088.32	30,313,405.68	16,064,485.90	30,885,304.41	(571,898.73)	-1.9%
4) Books and Supplies		4000-4999	6,850,219.63	17,938,077.77	4,323,011.64	18,338,375.42	(400,297.65)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	21,765,813.50	28,561,692.54	9,791,356.16	29,749,490.46	(1,187,797.92)	-4.2%
6) Capital Outlay		6000-6999	672,589.00	4,303,800.26	1,367,598.04	5,120,681.85	(816,881.59)	-19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	568,987.00	568,987.00	270,342.72	598,987.00	(30,000.00)	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(87,358.00)	(87,358.00)	(42,869.00)	(87,358.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			154,392,778.85	178,594,636.32	84,776,329.22	185,518,759.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,781,321.92	(4,866,594.40)	14,948,672.12	(10,189,273.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	642,840.00	3,642,840.00	0.00	3,642,840.00	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			(642,840.00)	(3,642,840.00)	0.00	(3,642,840.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,138,481.92	(8,509,434.40)	14,948,672.12	(13,832,113.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,944,649.10	30,944,649.10		30,944,649.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,944,649.10	30,944,649.10		30,944,649.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,944,649.10	30,944,649.10		30,944,649.10		
2) Ending Balance, June 30 (E + F1e)			37,083,131.02	22,435,214.70		17,112,535.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		14,993.00		
Stores		9712	0.00	0.00		338,271.00		
Prepaid Expenditures		9713	0.00	0.00		6,181.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,850,567.66	1,827,799.00		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	8,346,019.01	3,476,471.49		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		5,674,848.00		
Unassigned/Unappropriated Amount		9790	21,886,544.35	17,130,944.21		11,078,242.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	89,587,908.00	89,160,807.00	46,707,796.00	84,279,550.00	(4,881,257.00)	-5.5%
Education Protection Account State Aid - Current Year		8012	17,975,733.00	17,975,733.00	9,801,081.00	19,599,923.00	1,624,190.00	9.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	150,000.00	150,000.00	111,771.66	150,000.00	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	21,188,539.00	21,188,539.00	14,675,230.23	24,584,039.00	3,395,500.00	16.0%
Unsecured Roll Taxes		8042	904,539.00	904,539.00	908,558.01	910,000.00	5,461.00	0.6%
Prior Years' Taxes		8043	0.00	0.00	(2,493.65)	(2,494.00)	(2,494.00)	New
Supplemental Taxes		8044	998,993.00	998,993.00	604,158.72	998,993.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,500,000.00	1,500,000.00	995,209.72	1,500,000.00	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			132,305,712.00	131,878,611.00	73,801,311.69	132,020,011.00	141,400.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,899,789.00)	(2,899,789.00)	(1,656,459.07)	(2,899,789.00)	0.00	0.0%
Property Taxes Transfers		8097	509,082.00	580,000.00	235,321.00	580,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			129,915,005.00	129,558,822.00	72,380,173.62	129,700,222.00	141,400.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,801,833.00	2,801,833.00	0.00	2,801,833.00	0.00	0.0%
Special Education Discretionary Grants		8182	735,428.00	735,428.00	(58,759.00)	764,300.00	28,872.00	3.9%
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	8,256.00	8,256.00	7,053.24	8,256.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	4,558,810.00	5,417,683.32	3,681,527.32	5,847,418.32	429,735.00	7.9%
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	766,511.00	1,153,426.75	462,893.75	1,147,329.75	(6,097.00)	-0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	151,399.00	343,051.61	159,514.61	319,381.61	(23,670.00)	-6.9%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	453,700.00	1,031,484.54	548,875.54	1,056,450.54	24,966.00	2.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	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	794,257.00	932,196.68	482,851.75	926,167.68	(6,029.00)	-0.6%
TOTAL, FEDERAL REVENUE			10,270,194.00	12,423,359.90	5,283,757.21	12,871,136.90	447,777.00	3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	793,660.00	793,660.00	452,791.00	793,660.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,515,842.00	9,670,894.00	7,525,383.73	9,670,894.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,450,000.00	2,450,000.00	762,257.27	2,450,000.00	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	193,693.79	104,574.33	193,693.79	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,010,254.00	1,804,542.00	1,179,027.00	1,804,542.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,117,173.00	2,335,784.00	1,562,309.80	2,221,284.80	(114,499.20)	-4.9%
TOTAL, OTHER STATE REVENUE			7,886,929.00	17,248,573.79	11,586,343.13	17,134,074.59	(114,499.20)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	12,106.80	15,000.00	10,000.00	200.0%
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	110,000.00	110,000.00	62,258.45	110,000.00	0.00	0.0%
Interest		8660	85,172.00	85,172.00	86,021.21	160,172.00	75,000.00	88.1%
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	92,000.00	92,000.00	38,500.15	63,300.00	(28,700.00)	-31.2%
Interagency Services		8677	2,067,097.77	2,067,097.77	1,265,863.81	2,140,097.77	73,000.00	3.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,596,943.00	4,992,256.46	4,839,145.96	5,989,722.84	997,466.38	20.0%
Tuition		8710	76,000.00	76,000.00	0.00	76,000.00	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	7,069,760.00	7,069,760.00	4,170,831.00	7,069,760.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			13,101,972.77	14,497,286.23	10,474,727.38	15,624,052.61	1,126,766.38	7.8%
TOTAL REVENUES			161,174,100.77	173,728,041.92	99,725,001.34	175,329,486.10	1,601,444.18	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,023,817.87	60,304,638.38	32,487,163.14	62,096,514.96	(1,791,876.58)	-3.0%
Certificated Pupil Support Salaries		1200	2,767,198.00	2,927,019.92	1,802,629.69	2,970,836.60	(43,816.68)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,642,764.00	5,886,832.44	3,381,742.05	6,142,862.44	(256,050.00)	-4.3%
Other Certificated Salaries		1900	1,040,406.00	2,146,486.00	505,808.95	1,996,485.00	150,001.00	7.0%
TOTAL, CERTIFICATED SALARIES			69,474,185.87	71,264,976.74	38,177,343.83	73,206,719.00	(1,941,742.26)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,813,330.00	7,863,111.00	4,790,279.78	9,314,430.18	(1,451,319.18)	-18.5%
Classified Support Salaries		2200	8,425,661.00	8,302,737.00	4,636,833.68	8,698,556.00	(395,819.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	2,113,083.00	2,149,672.32	1,268,040.51	2,238,739.96	(89,067.64)	-4.1%
Clerical, Technical and Office Salaries		2400	6,094,119.53	6,117,558.01	3,483,052.09	6,200,260.93	(82,702.92)	-1.4%
Other Classified Salaries		2900	1,143,060.00	1,297,976.00	646,853.87	1,254,572.00	43,404.00	3.3%
TOTAL, CLASSIFIED SALARIES			25,589,253.53	25,731,054.33	14,825,059.93	27,706,559.07	(1,975,504.74)	-7.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,577,156.53	7,705,861.56	3,999,867.98	7,737,809.12	(31,947.56)	-0.4%
PERS		3201-3202	2,834,972.00	2,868,803.00	1,564,953.27	2,871,336.02	(2,533.02)	-0.1%
OASDI/Medicare/Alternative		3301-3302	3,283,532.83	3,296,773.04	1,614,356.04	3,300,931.11	(4,158.07)	-0.1%
Health and Welfare Benefits		3401-3402	11,382,509.53	11,455,232.12	6,648,309.11	11,959,484.40	(504,252.28)	-4.4%
Unemployment Insurance		3501-3502	51,716.17	52,372.71	26,172.78	53,140.80	(768.09)	-1.5%
Workers' Compensation		3601-3602	2,473,378.26	2,975,715.25	1,407,604.38	3,001,898.96	(26,183.71)	-0.9%
OPEB, Allocated		3701-3702	1,824,962.00	1,826,245.00	748,809.58	1,560,644.48	265,600.52	14.5%
OPEB, Active Employees		3751-3752	0.00	546.00	0.00	268,202.52	(267,656.52)	-49021.3%
Other Employee Benefits		3901-3902	130,861.00	131,857.00	54,412.76	131,857.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,559,088.32	30,313,405.68	16,064,485.90	30,885,304.41	(571,898.73)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	401,592.00	401,592.00	113,843.22	401,592.00	0.00	0.0%
Books and Other Reference Materials		4200	27,990.00	1,047,503.47	486,160.32	1,073,456.47	(25,953.00)	-2.5%
Materials and Supplies		4300	5,405,684.63	9,753,657.42	2,200,778.40	10,513,522.95	(759,865.53)	-7.8%
Noncapitalized Equipment		4400	1,014,953.00	6,735,324.88	1,522,229.70	6,349,804.00	385,520.88	5.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,850,219.63	17,938,077.77	4,323,011.64	18,338,375.42	(400,297.65)	-2.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	356,748.00	443,004.00	207,465.07	517,444.64	(74,440.64)	-16.8%
Dues and Memberships		5300	39,593.00	48,873.00	42,828.58	57,413.00	(8,540.00)	-17.5%
Insurance		5400-5450	589,900.00	634,900.00	622,706.62	634,900.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,537,586.00	5,588,586.00	2,767,179.98	5,588,586.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,962,170.71	3,207,008.01	665,204.32	2,609,315.03	597,692.98	18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(377,004.00)	(377,328.48)	(8,577.30)	(377,328.48)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,046,369.79	18,406,200.01	5,396,874.74	20,358,710.27	(1,952,510.26)	-10.6%
Communications		5900	610,450.00	610,450.00	97,674.15	360,450.00	250,000.00	41.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,765,813.50	28,561,692.54	9,791,356.16	29,749,490.46	(1,187,797.92)	-4.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	143.00	0.00	0.00	143.00	100.0%
Land Improvements		6170	16,700.00	440,574.21	669,763.37	1,290,410.21	(849,836.00)	-192.9%
Buildings and Improvements of Buildings		6200	23,916.00	853,916.00	369,684.90	853,916.00	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	331,973.00	2,709,167.05	328,149.77	1,876,355.64	832,811.41	30.7%
Equipment Replacement		6500	300,000.00	300,000.00	0.00	1,100,000.00	(800,000.00)	-266.7%
TOTAL CAPITAL OUTLAY			672,589.00	4,303,800.26	1,367,598.04	5,120,681.85	(816,881.59)	-19.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Payments to County Offices		7142	49,418.00	49,418.00	77,745.01	79,418.00	(30,000.00)	-60.7%
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	10,605.00	10,605.00	5,883.80	10,605.00	0.00	0.0%
Other Debt Service - Principal		7439	373,964.00	373,964.00	186,713.91	373,964.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			568,987.00	568,987.00	270,342.72	598,987.00	(30,000.00)	-5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(87,358.00)	(87,358.00)	(42,869.00)	(87,358.00)	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(87,358.00)	(87,358.00)	(42,869.00)	(87,358.00)	0.00	0.0%
TOTAL EXPENDITURES			154,392,778.85	178,594,636.32	84,776,329.22	185,518,759.21	(6,924,122.89)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	642,840.00	3,642,840.00	0.00	3,642,840.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,840.00	3,642,840.00	0.00	3,642,840.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(642,840.00)	(3,642,840.00)	0.00	(3,642,840.00)	0.00	0.0%

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
A. BEGINNING CASH		33,283,882.00	34,236,610.00	26,690,536.00	27,406,542.00	22,689,770.00	21,320,878.00	38,118,828.00	46,778,029.00
B. RECEIPTS									
LFFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	4,246,163.00	4,246,163.00	12,543,634.00	7,643,094.00	7,643,094.00	12,543,635.00	7,643,094.00	7,514,351.00
8020-8079	Property Taxes	1,10,574.00	505,814.00	171,450.00	312,539.00	779,451.00	9,643,878.00	5,768,729.00	2,169,821.00
8080-8099	Miscellaneous Funds	0.00	(198,775.00)	(397,550.00)	(265,033.00)	(243,450.00)	(265,033.00)	(51,295.00)	(179,730.00)
8100-8299	Federal Revenue	52,273.00	156,384.00	919,993.00	1,708,003.00	44,638.00	1,750,530.00	651,937.00	792,257.00
8300-8599	Other State Revenue	1,220,190.00	67,418.00	146,342.00	160,618.00	1,195,249.00	3,635,494.00	5,161,033.00	777,917.00
8600-8799	Other Local Revenue	548,513.00	464,239.00	919,041.00	3,983,907.00	2,075,582.00	1,665,344.00	818,878.00	847,016.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,177,713.00	5,241,243.00	14,301,910.00	13,543,128.00	11,494,564.00	28,973,848.00	19,992,376.00	11,921,432.00
C. DISBURSEMENTS									
Certificated Salaries		768,099.00	6,159,645.00	6,295,657.00	6,131,358.00	6,233,471.00	6,151,369.00	6,437,746.00	7,005,875.00
2000-2999	Classified Salaries	1,115,557.00	2,302,195.00	2,173,151.00	2,289,481.00	2,391,984.00	2,299,134.00	2,264,705.00	2,574,870.00
3000-3999	Employee Benefits	1,530,459.00	2,563,915.00	2,629,280.00	2,137,064.00	2,653,060.00	2,094,860.00	2,445,679.00	2,966,198.00
4000-4999	Books and Supplies	784,741.00	686,707.00	829,347.00	536,884.00	421,164.00	393,121.00	672,049.00	2,200,605.00
5000-5999	Services	1,671,670.00	1,261,375.00	1,940,685.00	1,254,953.00	1,628,072.00	1,000,177.00	1,034,425.00	3,569,939.00
6000-6999	Capital Outlay	113,050.00	444,480.00	404,006.00	37,378.00	236,124.00	2,992.00	129,568.00	768,102.00
7000-7499	Other Outgo	12,037.00	1,527.00	64,181.00	0.00	192,598.00	0.00	(42,869.00)	51,000.00
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	18,913.00	(18,913.00)
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		5,995,613.00	13,419,844.00	14,333,307.00	12,385,116.00	13,756,473.00	11,941,653.00	12,960,216.00	19,117,676.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	599.00	1,715.00	(2,154.00)	6,498.00	(3,717.00)	(137,949.00)	1,635.00	
9200-9299	Accounts Receivable	6,390,829.00	201,962.00	644,876.00	645,640.00	256,218.00	171,553.00	127,144.00	
9310	Due From Other Funds	527,024.00	(400,000.00)	(300,000.00)	302,024.00		550,000.00	304,669.00	
9320	Stores	338,271.00	39,753.00	38,837.00	7,847.00	(76,748.00)	35,810.00	22,940.00	
9330	Prepaid Expenditures			43,243.00					
9340	Other Current Assets	61,788.00							
9490	Deferred Outflows of Resources								
SUBTOTAL		7,332,905.00	3,186,536.00	424,802.90	962,009.00	175,753.00	619,414.00	456,388.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable		5,685.00	(3,771.00)	7,146.00	(4,198.00)	(2,949.00)	1,612.00	
9610	Due To Other Funds	200,000.00			3,145,859.00			(1,043,993.00)	
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
SUBTOTAL		(2,855,697.00)	5,685.00	(3,771.00)	3,079,571.00	(4,198.00)	(2,949.00)	0.00	
Nonoperating									
9910	Suspense Clearing	841,438.00	794,782.00	320,830.00	(606,215.00)	713,066.00	(856,608.00)	128,272.00	
TOTAL BALANCE SHEET ITEMS		17,005,819.00	770,628.00	749,403.00	(5,876,782.00)	893,017.00	(234,245.00)	1,627,041.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		952,728.00	(7,546,074.00)	718,006.00	(4,718,772.00)	(1,368,892.00)	16,797,950.00	8,659,201.00	(7,196,244.00)
F. ENDING CASH (A + E)		34,236,610.00	26,690,536.00	27,406,542.00	22,689,770.00	21,320,878.00	38,118,828.00	46,778,029.00	39,581,785.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ATTACHMENT 2

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	39,581,785.00	35,404,679.00	32,098,270.00	27,049,821.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	12,413,772.00	7,514,351.00	7,514,351.00	12,413,772.00	0.00	(2,053,526.00)	101,825,948.00	103,879,473.00
Property Taxes	2,169,621.00	2,169,621.00	2,169,621.00	2,169,621.00	0.00	(2,728,162.00)	25,412,378.00	28,140,538.00
Miscellaneous Funds	(337,034.00)	(134,049.00)	(134,049.00)	(113,791.00)	56,565.00	484,044.00	(1,779,180.00)	(2,319,789.00)
Federal Revenue	792,257.00	2,193,173.00	792,257.00	2,193,173.00	824,262.00		12,871,137.00	12,871,136.90
Other State Revenue	777,917.00	1,267,917.00	777,917.00	777,917.00	1,168,147.00	(1,564,736.00)	15,569,340.00	17,134,074.59
Other Local Revenue	920,691.00	940,491.00	920,691.00	1,381,314.00	139,345.00	(309,604.00)	15,314,448.00	15,624,052.61
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS	18,737,224.00	13,951,504.00	12,040,788.00	18,822,008.00	2,188,319.00	(6,171,984.00)	169,214,071.00	175,329,486.10
C. DISBURSEMENTS								
Certificated Salaries	7,005,875.00	7,005,875.00	7,005,875.00	7,005,875.00		(3,000,002.00)	70,206,718.00	73,206,719.00
Classified Salaries	2,574,870.00	2,574,870.00	2,574,870.00	2,574,870.00		(2,000,000.00)	25,706,557.00	27,706,559.07
Employee Benefits	2,966,198.00	2,966,198.00	2,966,198.00	2,966,195.00		(708,069.00)	30,177,235.00	30,885,304.41
Books and Supplies	2,200,605.00	916,919.00	916,919.00	916,919.00	2,000,000.00	4,863,395.42	18,338,375.42	18,338,375.42
Services	3,569,939.00	2,974,949.00	2,974,949.00	2,562,558.00	1,500,000.00	2,805,799.46	29,749,490.46	29,749,490.46
Capital Outlay	768,102.00	768,102.00	512,068.00	256,034.00	680,676.00		5,120,682.00	5,120,681.85
Other Outgo	51,000.00	51,000.00	51,000.00	80,155.00			511,629.00	511,629.00
Interfund Transfers Out	1,777,741.00	0.00	87,358.00	1,777,741.00			3,642,840.00	3,642,840.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	20,914,330.00	17,257,913.00	17,089,237.00	18,140,347.00	4,180,676.00	1,961,123.88	183,453,526.88	189,161,599.21
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							(133,373.00)	
Accounts Receivable							5,250,984.00	
Due From Other Funds							456,693.00	
Stores							50,805.00	
Prepaid Expenditures							43,243.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	5,668,332.00	
Liabilities and Deferred Inflows								
Accounts Payable							3,060,871.00	
Due To Other Funds							2,301,866.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							3,079,571.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	8,442,308.00	
Nonoperating								
Suspense Clearing							1,335,565.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(1,438,411.00)	
E. NET INCREASE/DECREASE (B - C + D)	(4,177,106.00)	(3,306,409.00)	(5,048,449.00)	681,659.00	(1,992,357.00)	(8,133,107.88)	(15,677,668.88)	(13,832,113.11)
F. ENDING CASH (A + E)	35,404,679.00	32,098,270.00	27,049,821.00	27,731,480.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							17,606,015.12	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2016 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- 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: Louise Gibson Telephone: 619.588.3071
Title: Fiscal Services Director E-mail: gibson@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	15,407.60	15,407.60	0.0%	Met
1st Subsequent Year (2016-17)	15,407.60	15,407.60	0.0%	Met
2nd Subsequent Year (2017-18)	15,407.60	15,407.60	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	15,941	15,938	0.0%	Met
1st Subsequent Year (2016-17)	15,941	15,938	0.0%	Met
2nd Subsequent Year (2017-18)	15,941	15,938	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4)		Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
	(Form A, Lines A6 and C9)			
Third Prior Year (2012-13)	15,108		15,622	96.7%
Second Prior Year (2013-14)	15,331		15,793	97.1%
First Prior Year (2014-15)	15,408		15,917	96.8%
Historical Average Ratio:				96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.4%

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 A, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	15,408	15,938	96.7%	Met
1st Subsequent Year (2016-17)	15,408	15,938	96.7%	Met
2nd Subsequent Year (2017-18)	15,408	15,938	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	131,878,611.00		
1st Subsequent Year (2016-17)	134,098,714.00	136,388,824.00	1.7%	Met
2nd Subsequent Year (2017-18)	137,601,614.00	139,539,665.00	1.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	73,583,962.21	81,936,063.12	89.8%
Second Prior Year (2013-14)	75,134,144.08	84,867,635.04	88.5%
First Prior Year (2014-15)	82,508,269.87	96,904,516.12	85.1%
	Historical Average Ratio:		87.8%

	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):	84.8% to 90.8%	84.8% to 90.8%	84.8% to 90.8%

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)	94,491,417.50	122,540,831.67	77.1%	Not Met
1st Subsequent Year (2016-17)	97,746,710.07	111,924,379.07	87.3%	Met
2nd Subsequent Year (2017-18)	102,343,286.07	116,512,402.07	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

Total 2015/16 expenditures are higher than subsequent years due to a large amount of carry over funds and one-time funds that are budgeted in non-salary areas of the budget.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	12,423,359.90	12,871,136.90	3.6%	No
1st Subsequent Year (2016-17)	12,622,002.00	12,999,766.00	3.0%	No
2nd Subsequent Year (2017-18)	12,874,276.00	13,259,596.00	3.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	17,248,573.79	17,134,074.59	-0.7%	No
1st Subsequent Year (2016-17)	7,886,929.00	7,930,640.00	0.6%	No
2nd Subsequent Year (2017-18)	7,974,351.00	8,018,936.00	0.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	14,497,286.23	15,624,052.61	7.8%	Yes
1st Subsequent Year (2016-17)	12,184,951.00	13,444,488.00	10.3%	Yes
2nd Subsequent Year (2017-18)	12,184,951.00	13,713,377.00	12.5%	Yes

Explanation:
(required if Yes)

Local revenue projections have been updated to include projected increase in interest earnings, sales of obsolete equipment, and interagency fees collected for services provided.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	17,938,077.77	18,338,375.42	2.2%	No
1st Subsequent Year (2016-17)	6,809,848.00	9,427,688.00	38.4%	Yes
2nd Subsequent Year (2017-18)	6,893,535.00	9,397,372.00	36.3%	Yes

Explanation:
(required if Yes)

Figures have been updated to reflect expected expenditures for instructional supplies and non-capitalized equipment.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	28,561,692.54	29,749,490.46	4.2%	No
1st Subsequent Year (2016-17)	26,154,581.00	20,746,966.00	-20.7%	Yes
2nd Subsequent Year (2017-18)	26,416,593.00	21,230,845.00	-19.6%	Yes

Explanation:
(required if Yes)

Figures have been updated to remove one-time expenses that were budgeted in 2015/16 from future years' projections.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	44,169,219.92	45,629,264.10	3.3%	Met
1st Subsequent Year (2016-17)	32,693,882.00	34,374,894.00	5.1%	Not Met
2nd Subsequent Year (2017-18)	33,033,578.00	34,991,909.00	5.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	46,499,770.31	48,087,865.88	3.4%	Met
1st Subsequent Year (2016-17)	32,964,429.00	30,174,654.00	-8.5%	Not Met
2nd Subsequent Year (2017-18)	33,310,128.00	30,628,217.00	-8.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

Local revenue projections have been updated to include projected increase in interest earnings, sales of obsolete equipment, and interagency fees collected for services provided.

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

Explanation:

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

Figures have been updated to reflect expected expenditures for instructional supplies and non-capitalized equipment.

Explanation:

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

Figures have been updated to remove one-time expenses that were budgeted in 2015/16 from future years' projections.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,709,954.00	4,957,630.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,957,630.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.9%	17.1%	19.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	5.7%	6.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2015-16)	(6,981,545.45)	126,183,671.67	5.5%	Not Met
1st Subsequent Year (2016-17)	6,346,396.93	112,567,219.07	N/A	Met
2nd Subsequent Year (2017-18)	4,718,660.93	117,155,242.07	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD 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)

2015/16 deficit spending is due to carry-over funds from 2014/15 that were re-budgeted in 2015/16.

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		Status
	(Form 01, Line F2)	(Form MYPI, Line D2)	
Current Year (2015-16)	17,112,535.99		Met
1st Subsequent Year (2016-17)	23,458,932.92		Met
2nd Subsequent Year (2017-18)	28,177,593.85		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2015-16)	27,731,480.00		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	15,408	15,408	15,408
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- 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)	189,161,599.21	165,297,321.07	170,692,913.07
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)	189,161,599.21	165,297,321.07	170,692,913.07
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,674,847.98	4,958,919.63	5,120,787.39
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)	5,674,847.98	4,958,919.63	5,120,787.39

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,674,848.00	4,958,920.00	5,120,787.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,078,242.99	18,146,741.92	22,703,535.85
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	5,140,070.00	5,312,274.00
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)	16,753,090.99	28,245,731.92	33,136,596.85
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.86%	17.09%	19.41%
District's Reserve Standard (Section 10B, Line 7):	5,674,847.98	4,958,919.63	5,120,787.39
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(23,612,109.56)	(24,562,562.32)	4.0%	950,452.76	Met
1st Subsequent Year (2016-17)	(24,096,541.00)	(23,543,188.00)	-2.3%	(553,353.00)	Met
2nd Subsequent Year (2017-18)	(25,374,310.00)	(23,778,619.00)	-6.3%	(1,595,691.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	300,000.00	300,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	3,642,840.00	3,642,840.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	642,840.00	642,840.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	642,840.00	642,840.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Adjustments to future years' contributions have been made to more accurately reflect the expected figures based on ongoing budgeted expenditures.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The capital lease for buses purchased in 2014/15 will be paid from general fund sources that are included in the projected budget. The increased General Obligation Bond costs will be paid from property taxes collected by San Diego County for this purpose.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	45,036,561.00	45,036,561.00
b. OPEB unfunded actuarial accrued liability (UAAL)	45,036,561.00	45,036,561.00

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

Actuarial	Actuarial
January 2015	January 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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2015-16)	6,175,881.00	6,175,881.00
1st Subsequent Year (2016-17)	6,303,500.00	6,303,500.00
2nd Subsequent Year (2017-18)	6,303,500.00	6,303,500.00

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

Current Year (2015-16)	1,943,291.00	1,945,347.00
1st Subsequent Year (2016-17)	2,019,897.00	2,019,897.00
2nd Subsequent Year (2017-18)	2,060,295.00	2,060,295.00

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

Current Year (2015-16)	1,943,291.00	1,943,291.00
1st Subsequent Year (2016-17)	2,019,897.00	2,019,897.00
2nd Subsequent Year (2017-18)	2,060,295.00	2,060,295.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)	182	182
1st Subsequent Year (2016-17)	182	182
2nd Subsequent Year (2017-18)	182	182

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2014-15)	(2015-16)	(2016-17)	(2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	805.0	833.0	833.0	843.0

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2015-16)	(2016-17)	(2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
10,397,370	10,917,239	11,463,100
75.0%	75.0%	75.0%
5.0%	5.0%	5.0%

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

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

No		
----	--	--

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,056,698	1,071,100	1,087,573
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	592.0	624.0	624.0	624.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
4,481,290	4,705,355	4,940,822
75.0%	75.0%	75.0%
5.0%	5.0%	5.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
415,000	418,880	425,163
1.5%	1.5%	1.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	75.5	81.6	81.6	81.6

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	499,800	499,800	499,800
Change in salary schedule from prior year (may enter text, such as "Reopener")	4.5%	4.5%	4.5%

Negotiations Not Settled

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,233,821	1,270,836	1,308,961
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	142,800	144,942	147,116
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	13,200	13,200	13,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2015/16 THROUGH 2017/18 MULTI-YEAR BUDGET PROJECTION
FOR THE 2015/16 SECOND INTERIM REPORT**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):

2015/16	1.02% COLA applied to base	51.97% of gap funded by State
2016/17	0.47% COLA applied to base	49.08% of gap funded by State
2017/18	2.13% COLA applied to base	27.56% of gap funded by State

Unduplicated % of students eligible for supplemental & concentration funding is projected to be a rolling average of 71.64%. The statutory COLA has been added to the base LCFF calculation for each year, and the amount of gap funding that is currently projected by School Services of California has been used in each future year.

2. One time revenue and associated expenditures for outstanding mandated cost claims and Teacher Effectiveness grant funds are only included in the 2015/16 projections. Webster grant revenue and expenditures are projected to end in 2015/16.
3. Enrollment is projected to remain at the same level as last year for 2015/16 and subsequent years. The District's 2014/15 P2 figure was 15,407.6.
4. K-3 class sizes are projected to remain at an average of up to 25 students per class through 2016/17, as stated in the CVEA contract. Certificated salaries have been increased in the 2017/18 year to pay for additional elementary teachers to reduce class size to 24 students. Middle school class size ratios were decreased from 28.2:1 in 2014/15 to 27.4:1 starting in 2015/16. Certificated salaries have been increased in the 2015/16 and subsequent years to include additional teachers to reduce middle school class sizes.
5. The estimated cost of step/column increases has been included in the expenditure projections each year.
6. The cost of 2015/16 negotiated salary and benefit agreements has been included in the 2015/16 projection and subsequent years. The anticipated increased cost of maintaining District-paid health contributions over the next three years has been included in the employee benefits line of the projection.
7. Rate increases in STRS and PERS benefit costs that are occurring each year have been included in the 2015/16 budget and subsequent years. PERS and STRS costs increased by approximately \$1.3 million in 2015/16, and estimated to increase by an additional \$1.58 million in 2016/17 and then it will increase an additional \$2.5 million in 2017/18. STRS and PERS contributions will continue each year until the target rates are reached in 2020/21.
8. The current level of services and supplies for most areas is projected forward over the 3-year period, with modest inflation of 1% - 2% where necessary. The utilities budget was increased to reflect a substantial increase in SDG&E rates and water and sewer rates. These rate increases are carried forward into future years of the projection.
9. Deferred maintenance projects, which were formerly paid from revenues deposited in the Deferred Maintenance Fund, are budgeted in the General Fund maintenance account, beginning 2015/16. The transfer out of the General Fund to the Deferred Maintenance Fund that was previously budgeted each year is no longer included in the budget. Paying for deferred maintenance projects from the General Fund's maintenance account helps the District meet State requirements regarding the minimum level of maintenance expenses each year.
10. The 2015/16 budget does not include a transfer in from the equipment and furniture replacement fund, as sufficient funds were carried forward from 2014/15 to cover 2015/16 expenses. The 2016/17 and future years do include a transfer in from the equipment and furniture replacement fund to cover needs in those years.
11. All three years of the projection include transfers out of \$500,000 to the technology equipment reserve fund for future anticipated replacement of student technology devices.
12. Long term debt payments of \$385,195 for the purchase of eight replacement school buses in 2014/15, will continue through December of 2017.

