

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Craig Guensler Telephone: 530-633-3130 x 1116
Title: Superintendent E-mail: cguensler@wheatland.k12.ca.us

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 | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | X | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

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 | 9,808,555.73 | 9,784,922.73 | 5,328,163.99 | 9,904,026.83 | 119,104.10 | 1.2% |
| 2) Federal Revenue | | 8100-8299 | 1,652,322.26 | 1,744,217.72 | 1,176,297.08 | 1,896,594.23 | 152,376.51 | 8.7% |
| 3) Other State Revenue | | 8300-8599 | 700,727.18 | 1,791,929.45 | 1,098,826.61 | 1,791,929.45 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 561,142.13 | 565,992.66 | 285,015.98 | 739,757.24 | 173,764.58 | 30.7% |
| 5) TOTAL, REVENUES | | | 12,722,747.30 | 13,887,062.56 | 7,888,303.66 | 14,332,307.75 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,378,324.88 | 6,453,518.18 | 3,237,594.29 | 6,413,565.12 | 39,953.06 | 0.6% |
| 2) Classified Salaries | | 2000-2999 | 3,376,265.20 | 3,362,796.69 | 1,812,764.00 | 3,304,890.15 | 57,906.54 | 1.7% |
| 3) Employee Benefits | | 3000-3999 | 3,082,923.17 | 3,345,797.46 | 1,629,502.76 | 3,247,236.09 | 98,561.37 | 2.9% |
| 4) Books and Supplies | | 4000-4999 | 787,319.23 | 1,166,143.14 | 362,413.46 | 1,218,375.48 | (52,232.34) | -4.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,159,592.07 | 1,364,392.55 | 625,380.08 | 1,399,639.95 | (35,247.40) | -2.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 190,000.00 | (190,000.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 479,385.74 | 477,057.49 | 0.00 | 475,916.94 | 1,140.55 | 0.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (24,881.22) | (24,881.22) | (11,099.69) | (24,881.22) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 15,238,929.07 | 16,144,824.29 | 7,656,554.90 | 16,224,742.51 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,516,181.77) | (2,257,761.73) | 231,748.76 | (1,892,434.76) | | |
| 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 | 31,000.00 | 31,000.00 | 0.00 | 31,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (31,000.00) | (31,000.00) | 0.00 | (31,000.00) | | |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,547,181.77) | (2,288,761.73) | 231,748.76 | (1,923,434.76) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 8,754,967.38 | 8,754,967.38 | | 8,754,967.38 | 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) | | | | | | | | |
| | | | 8,754,967.38 | 8,754,967.38 | | 8,754,967.38 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | |
| | | | 8,754,967.38 | 8,754,967.38 | | 8,754,967.38 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | |
| | | | 6,207,785.61 | 6,466,205.65 | | 6,831,532.62 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | | | | | | | |
| | | 9711 | 13,650.00 | 13,650.00 | | 13,650.00 | | |
| 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 | 768,048.01 | 744,070.42 | | 744,070.42 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | | | | | | |
| | | 9780 | 4,509,891.86 | 4,737,935.78 | | 5,098,467.65 | | |
| | 0000 | 9780 | 62,358.76 | | | | | |
| | 0000 | 9780 | 395,451.14 | | | | | |
| | 0000 | 9780 | 1,069,792.77 | | | | | |
| | 0000 | 9780 | 1,920,351.11 | | | | | |
| | 1100 | 9780 | 1,061,938.08 | | | | | |
| | 0000 | 9780 | | 62,358.76 | | | | |
| | 0000 | 9780 | | 1,096,842.69 | | | | |
| | 0000 | 9780 | | 2,501,109.57 | | | | |
| | 1100 | 9780 | | 1,077,624.76 | | | | |
| | 0000 | 9780 | | | | 62,358.76 | | |
| | 0000 | 9780 | | | | 1,080,474.28 | | |
| | 0000 | 9780 | | | | 2,919,359.11 | | |
| | 1100 | 9780 | | | | 1,036,275.50 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | |
| | | 9789 | 916,195.74 | 970,549.45 | | 975,344.55 | | |
| Unassigned/Unappropriated Amount | | | | | | | | |
| | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2015-16 Second Interim
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|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 7,826,203.00 | 7,677,262.00 | 4,600,616.00 | 7,624,204.00 | (53,058.00) | -0.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,399,941.00 | 1,525,788.00 | 382,026.00 | 1,547,577.00 | 21,789.00 | 1.4% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 7,833.85 | 7,833.85 | 3,409.66 | 6,819.32 | (1,014.53) | -13.0% |
| 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 | 431,626.08 | 431,626.08 | 227,105.60 | 454,211.20 | 22,585.12 | 5.2% |
| Unsecured Roll Taxes | | 8042 | 22,717.04 | 22,717.04 | 0.00 | 23,191.92 | 474.88 | 2.1% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 231,785.76 | 231,785.76 | 130,881.89 | 367,069.39 | 135,283.63 | 58.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 9,920,106.73 | 9,897,012.73 | 5,344,039.15 | 10,023,072.83 | 126,060.10 | 1.3% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (65,170.00) | (65,170.00) | 0.00 | (65,170.00) | 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 | (46,381.00) | (46,920.00) | (15,875.16) | (53,876.00) | (6,956.00) | 14.8% |
| 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 | | | 9,808,555.73 | 9,784,922.73 | 5,328,163.99 | 9,904,026.83 | 119,104.10 | 1.2% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 1,098,245.36 | 1,098,245.36 | 959,785.60 | 1,233,310.75 | 135,065.39 | 12.3% |
| Special Education Entitlement | | 8181 | 224,237.81 | 221,909.48 | 0.00 | 220,768.93 | (1,140.55) | -0.5% |
| Special Education Discretionary Grants | | 8182 | 15,159.18 | 15,318.06 | 352.56 | 15,318.06 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-income and Neglected | 3010 | 8290 | 225,480.00 | 268,303.00 | 114,123.43 | 275,775.00 | 7,472.00 | 2.8% |
| 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 | 59,118.00 | 87,847.97 | 50,230.97 | 87,861.97 | 14.00 | 0.0% |

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|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 3,631.00 | 3,921.00 | 854.00 | 4,915.00 | 994.00 | 25.4% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 8,431.33 | 8,431.33 | 0.00 | 7,694.00 | (737.33) | -8.7% |
| 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 | 18,019.58 | 40,241.52 | 50,950.52 | 50,950.52 | 10,709.00 | 26.6% |
| TOTAL, FEDERAL REVENUE | | | 1,652,322.26 | 1,744,217.72 | 1,176,297.08 | 1,896,594.23 | 152,376.51 | 8.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 669,533.00 | 577,813.00 | 669,533.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 192,567.78 | 216,991.85 | 74,851.46 | 216,991.85 | 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 | 424,718.31 | 424,718.31 | 319,774.69 | 424,718.31 | 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 | 5,000.00 | 5,000.00 | 2,500.00 | 5,000.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 78,441.09 | 475,686.29 | 123,887.46 | 475,686.29 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 700,727.18 | 1,791,929.45 | 1,098,826.61 | 1,791,929.45 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 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 | 1,500.00 | 2,700.00 | 2,557.50 | 2,700.00 | 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 | 80,333.27 | 80,333.27 | 45,652.56 | 84,734.23 | 4,400.96 | 5.5% |
| 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 | 20,408.88 | 20,408.88 | 0.00 | 20,408.88 | 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 | 55,000.00 | 55,000.00 | 42,066.95 | 55,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 20,100.00 | 34,236.51 | 194,738.97 | 196,980.40 | 162,743.89 | 475.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 383,799.98 | 373,314.00 | 0.00 | 379,933.73 | 6,619.73 | 1.8% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 561,142.13 | 565,992.66 | 285,015.98 | 739,757.24 | 173,764.58 | 30.7% |
| TOTAL, REVENUES | | | 12,722,747.30 | 13,887,062.56 | 7,888,303.66 | 14,332,307.75 | 445,245.19 | 3.2% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 5,472,536.00 | 5,511,683.53 | 2,703,870.29 | 5,470,905.56 | 40,777.97 | 0.7% |
| Certificated Pupil Support Salaries | | 1200 | 223,050.20 | 223,050.20 | 114,832.59 | 223,050.14 | 0.06 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 640,391.50 | 647,503.09 | 377,241.55 | 648,328.06 | (824.97) | -0.1% |
| Other Certificated Salaries | | 1900 | 42,347.18 | 71,281.36 | 41,649.86 | 71,281.36 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 6,378,324.88 | 6,453,518.18 | 3,237,594.29 | 6,413,565.12 | 39,953.06 | 0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 795,055.54 | 779,268.03 | 384,082.03 | 759,733.65 | 19,534.38 | 2.5% |
| Classified Support Salaries | | 2200 | 1,260,277.74 | 1,264,552.23 | 687,357.68 | 1,245,018.45 | 19,533.78 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 428,251.13 | 428,785.16 | 249,309.84 | 428,785.16 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 852,180.79 | 849,691.27 | 463,358.11 | 830,852.89 | 18,838.38 | 2.2% |
| Other Classified Salaries | | 2900 | 40,500.00 | 40,500.00 | 28,656.34 | 40,500.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,376,265.20 | 3,362,796.69 | 1,812,764.00 | 3,304,890.15 | 57,906.54 | 1.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 667,503.82 | 948,826.03 | 356,406.50 | 942,965.66 | 5,860.37 | 0.6% |
| PERS | | 3201-3202 | 372,752.87 | 379,105.52 | 204,655.04 | 362,647.85 | 16,457.67 | 4.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 351,148.71 | 366,117.91 | 185,805.14 | 358,095.44 | 8,022.47 | 2.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,372,504.60 | 1,325,638.99 | 712,037.87 | 1,286,411.96 | 39,227.03 | 3.0% |
| Unemployment Insurance | | 3501-3502 | 4,927.55 | 4,924.60 | 2,394.37 | 4,707.38 | 217.22 | 4.4% |
| Workers' Compensation | | 3601-3602 | 178,518.69 | 181,091.60 | 95,776.65 | 157,789.46 | 23,302.14 | 12.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 135,566.93 | 140,092.81 | 72,427.19 | 134,618.34 | 5,474.47 | 3.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,082,923.17 | 3,345,797.46 | 1,629,502.76 | 3,247,236.09 | 98,561.37 | 2.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,220.00 | 6,621.81 | 41,777.65 | 47,971.07 | (41,349.26) | -624.4% |
| Books and Other Reference Materials | | 4200 | 110,867.85 | 115,921.95 | 12,134.98 | 104,366.32 | 11,555.63 | 10.0% |
| Materials and Supplies | | 4300 | 431,837.91 | 621,580.08 | 192,986.05 | 631,596.65 | (10,016.57) | -1.6% |
| Noncapitalized Equipment | | 4400 | 243,393.47 | 422,019.30 | 115,514.78 | 434,441.44 | (12,422.14) | -2.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 787,319.23 | 1,166,143.14 | 362,413.46 | 1,218,375.48 | (52,232.34) | -4.5% |
| 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 | 32,433.10 | 36,584.77 | 12,559.67 | 54,588.77 | (18,004.00) | -49.2% |
| Dues and Memberships | | 5300 | 11,846.00 | 13,561.00 | 8,217.00 | 13,561.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 98,237.21 | 99,434.36 | 99,434.36 | 99,434.36 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 244,617.00 | 244,617.00 | 82,825.42 | 244,617.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 68,800.00 | 98,800.00 | 34,640.06 | 104,631.08 | (5,831.08) | -5.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (4,000.00) | (4,000.00) | (428.55) | (4,000.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 622,858.76 | 785,095.42 | 353,795.39 | 788,507.74 | (3,412.32) | -0.4% |
| Communications | | 5900 | 84,800.00 | 90,300.00 | 34,336.73 | 98,300.00 | (8,000.00) | -8.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,159,592.07 | 1,364,392.55 | 625,380.08 | 1,399,639.95 | (35,247.40) | -2.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 190,000.00 | (190,000.00) | New |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 190,000.00 | (190,000.00) | New |
| 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 | 479,385.74 | 477,057.49 | 0.00 | 475,916.94 | 1,140.55 | 0.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 479,385.74 | 477,057.49 | 0.00 | 475,916.94 | 1,140.55 | 0.2% |
| 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 | (24,881.22) | (24,881.22) | (11,099.69) | (24,881.22) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (24,881.22) | (24,881.22) | (11,099.69) | (24,881.22) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 15,238,929.07 | 16,144,824.29 | 7,656,554.90 | 16,224,742.51 | (79,918.22) | -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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 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 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 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 | | | 31,000.00 | 31,000.00 | 0.00 | 31,000.00 | 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) | | | (31,000.00) | (31,000.00) | 0.00 | (31,000.00) | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 9,808,555.73 | 9,784,922.73 | 5,328,163.99 | 9,904,026.83 | 119,104.10 | 1.2% |
| 2) Federal Revenue | | 8100-8299 | 1,098,245.36 | 1,126,709.36 | 998,958.60 | 1,272,483.75 | 145,774.39 | 12.9% |
| 3) Other State Revenue | | 8300-8599 | 152,152.32 | 840,372.00 | 648,924.31 | 840,372.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 122,242.15 | 123,542.15 | 225,483.52 | 287,258.00 | 163,715.85 | 132.5% |
| 5) TOTAL, REVENUES | | | 11,181,195.56 | 11,875,546.24 | 7,201,530.42 | 12,304,140.58 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,705,062.72 | 5,739,784.62 | 2,887,876.73 | 5,699,831.62 | 39,953.00 | 0.7% |
| 2) Classified Salaries | | 2000-2999 | 2,299,988.66 | 2,293,409.69 | 1,258,283.92 | 2,242,483.28 | 50,926.41 | 2.2% |
| 3) Employee Benefits | | 3000-3999 | 2,555,307.10 | 2,523,826.05 | 1,348,525.24 | 2,433,139.04 | 90,687.01 | 3.6% |
| 4) Books and Supplies | | 4000-4999 | 487,159.82 | 768,986.17 | 245,321.07 | 814,451.24 | (45,465.07) | -5.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 866,352.40 | 953,511.99 | 448,212.54 | 974,115.07 | (20,603.08) | -2.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 190,000.00 | (190,000.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 56,000.00 | 56,000.00 | 0.00 | 56,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (57,013.07) | (60,347.43) | (19,465.07) | (60,122.51) | (224.92) | 0.4% |
| 9) TOTAL, EXPENDITURES | | | 11,912,857.63 | 12,275,171.09 | 6,168,754.43 | 12,349,897.74 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (731,662.07) | (399,624.85) | 1,032,775.99 | (45,757.16) | | |
| 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 | 31,000.00 | 31,000.00 | 0.00 | 31,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,749,337.65) | (1,798,977.24) | 0.00 | (1,787,517.96) | 11,459.28 | -0.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,780,337.65) | (1,829,977.24) | 0.00 | (1,818,517.96) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,511,999.72) | (2,229,602.09) | 1,032,775.99 | (1,864,275.12) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,951,737.32 | 7,951,737.32 | | 7,951,737.32 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,951,737.32 | 7,951,737.32 | | 7,951,737.32 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,951,737.32 | 7,951,737.32 | | 7,951,737.32 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,439,737.60 | 5,722,135.23 | | 6,087,462.20 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 13,650.00 | 13,650.00 | | 13,650.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 4,509,891.86 | 4,737,935.78 | | 5,098,467.65 | | |
| Accrued Vacation | 0000 | 9780 | 62,358.76 | | | | | |
| School Site Carryovers | 0000 | 9780 | 395,451.14 | | | | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | 1,069,792.77 | | | | | |
| Deficit Recovery Funds | 0000 | 9780 | 1,920,351.11 | | | | | |
| Lottery - Future Textbook Adoption | 1100 | 9780 | 1,061,938.08 | | | | | |
| Accrued Vacation | 0000 | 9780 | | 62,358.76 | | | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | | 1,096,842.69 | | | | |
| Deficit Recovery Funds | 0000 | 9780 | | 2,501,109.57 | | | | |
| Lottery - Future Textbook Adoption | 1100 | 9780 | | 1,077,624.76 | | | | |
| Accrued Vacation | 0000 | 9780 | | | | 62,358.76 | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | | | | 1,080,474.28 | | |
| Deficit Recovery Funds | 0000 | 9780 | | | | 2,919,359.11 | | |
| Lottery - Future Textbook Adoption | 1100 | 9780 | | | | 1,036,275.50 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 916,195.74 | 970,549.45 | | 975,344.55 | | |
| 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 | 7,826,203.00 | 7,677,262.00 | 4,600,616.00 | 7,624,204.00 | (53,058.00) | -0.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,399,941.00 | 1,525,788.00 | 382,028.00 | 1,547,577.00 | 21,789.00 | 1.4% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 7,833.85 | 7,833.85 | 3,409.66 | 6,819.32 | (1,014.53) | -13.0% |
| 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 | 431,626.08 | 431,626.08 | 227,105.60 | 454,211.20 | 22,585.12 | 5.2% |
| Unsecured Roll Taxes | | 8042 | 22,717.04 | 22,717.04 | 0.00 | 23,191.92 | 474.88 | 2.1% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 231,785.76 | 231,785.76 | 130,881.89 | 367,069.39 | 135,283.63 | 58.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 9,920,106.73 | 9,897,012.73 | 5,344,039.15 | 10,023,072.83 | 126,060.10 | 1.3% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (65,170.00) | (65,170.00) | 0.00 | (65,170.00) | 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 | (46,381.00) | (46,920.00) | (15,875.16) | (53,876.00) | (6,956.00) | 14.8% |
| 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 | | | 9,808,555.73 | 9,784,922.73 | 5,328,163.99 | 9,904,026.83 | 119,104.10 | 1.2% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 1,098,245.36 | 1,098,245.36 | 959,785.60 | 1,233,310.75 | 135,065.39 | 12.3% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 28,464.00 | 39,173.00 | 39,173.00 | 10,709.00 | 37.6% |
| TOTAL, FEDERAL REVENUE | | | 1,098,245.36 | 1,126,709.36 | 998,958.60 | 1,272,483.75 | 145,774.39 | 12.9% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 669,533.00 | 577,813.00 | 669,533.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 152,152.32 | 167,839.00 | 68,347.99 | 167,839.00 | 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 | 3,000.00 | 2,763.32 | 3,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 152,152.32 | 840,372.00 | 648,924.31 | 840,372.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 1,500.00 | 2,700.00 | 2,557.50 | 2,700.00 | 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 | 80,333.27 | 80,333.27 | 45,652.56 | 84,734.23 | 4,400.96 | 5.5% |
| 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 | 20,408.88 | 20,408.88 | 0.00 | 20,408.88 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 20,000.00 | 20,100.00 | 177,273.46 | 179,414.89 | 159,314.89 | 792.6% |
| 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 | | | 122,242.15 | 123,542.15 | 225,483.52 | 287,258.00 | 163,715.85 | 132.5% |
| TOTAL, REVENUES | | | 11,181,195.56 | 11,875,546.24 | 7,201,530.42 | 12,304,140.58 | 428,594.34 | 3.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 4,944,888.00 | 4,967,116.03 | 2,453,623.69 | 4,926,338.06 | 40,777.97 | 0.8% |
| Certificated Pupil Support Salaries | | 1200 | 147,644.00 | 147,644.00 | 71,399.99 | 147,644.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 612,530.72 | 625,024.59 | 362,853.05 | 625,849.56 | (824.97) | -0.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,705,062.72 | 5,739,784.62 | 2,887,876.73 | 5,699,831.62 | 39,953.00 | 0.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 366,043.82 | 357,452.72 | 175,065.24 | 346,012.45 | 11,440.27 | 3.2% |
| Classified Support Salaries | | 2200 | 896,668.01 | 889,646.11 | 488,362.90 | 869,915.02 | 19,731.09 | 2.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 190,232.84 | 200,766.87 | 127,164.93 | 200,766.87 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 806,543.99 | 805,043.99 | 439,034.51 | 785,288.94 | 19,755.05 | 2.5% |
| Other Classified Salaries | | 2900 | 40,500.00 | 40,500.00 | 28,656.34 | 40,500.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,299,988.66 | 2,293,409.69 | 1,258,283.92 | 2,242,483.28 | 50,926.41 | 2.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 604,867.90 | 601,693.66 | 326,492.51 | 598,133.87 | 3,559.79 | 0.6% |
| PERS | | 3201-3202 | 261,626.78 | 262,036.61 | 140,630.56 | 247,018.43 | 15,018.18 | 5.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 259,522.68 | 269,005.03 | 135,773.32 | 257,974.09 | 11,030.94 | 4.1% |
| Health and Welfare Benefits | | 3401-3402 | 1,151,569.60 | 1,119,974.40 | 600,106.34 | 1,084,025.37 | 35,949.03 | 3.2% |
| Unemployment Insurance | | 3501-3502 | 4,059.67 | 4,037.59 | 1,969.57 | 3,875.51 | 162.08 | 4.0% |
| Workers' Compensation | | 3601-3602 | 149,193.54 | 149,085.95 | 81,411.57 | 128,632.64 | 20,453.31 | 13.7% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 124,466.93 | 117,992.81 | 62,141.37 | 113,479.13 | 4,513.68 | 3.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,555,307.10 | 2,523,826.05 | 1,348,525.24 | 2,433,139.04 | 90,687.01 | 3.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 5,000.00 | 41,777.65 | 46,349.26 | (41,349.26) | -827.0% |
| Books and Other Reference Materials | | 4200 | 54,348.41 | 60,707.10 | 4,428.46 | 59,034.24 | 1,672.86 | 2.8% |
| Materials and Supplies | | 4300 | 277,315.62 | 421,912.02 | 130,604.58 | 429,920.17 | (8,008.15) | -1.9% |
| Noncapitalized Equipment | | 4400 | 155,495.79 | 281,367.05 | 68,510.38 | 279,147.57 | 2,219.48 | 0.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 487,159.82 | 768,986.17 | 245,321.07 | 814,451.24 | (45,465.07) | -5.9% |
| 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 | 17,300.00 | 18,100.00 | 4,139.46 | 24,090.00 | (5,990.00) | -33.1% |
| Dues and Memberships | | 5300 | 11,226.00 | 12,941.00 | 7,651.00 | 12,941.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 98,237.21 | 99,434.36 | 99,434.36 | 99,434.36 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 243,500.00 | 243,500.00 | 82,825.42 | 243,500.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 61,000.00 | 88,000.00 | 27,038.66 | 90,731.08 | (2,731.08) | -3.1% |
| Transfers of Direct Costs | | 5710 | (11,000.00) | (11,000.00) | (6,491.81) | (11,000.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (4,000.00) | (4,000.00) | (428.55) | (4,000.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 369,089.19 | 420,336.63 | 202,153.45 | 426,218.63 | (5,882.00) | -1.4% |
| Communications | | 5900 | 81,000.00 | 86,200.00 | 31,890.55 | 92,200.00 | (6,000.00) | -7.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 866,352.40 | 953,511.99 | 448,212.54 | 974,115.07 | (20,603.08) | -2.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 190,000.00 | (190,000.00) | New |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 190,000.00 | (190,000.00) | New |
| 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 | 56,000.00 | 56,000.00 | 0.00 | 56,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 56,000.00 | 56,000.00 | 0.00 | 56,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (32,131.85) | (35,466.21) | (8,365.38) | (35,241.29) | (224.92) | 0.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | (24,881.22) | (24,881.22) | (11,099.69) | (24,881.22) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (57,013.07) | (60,347.43) | (19,465.07) | (60,122.51) | (224.92) | 0.4% |
| TOTAL, EXPENDITURES | | | 11,912,857.63 | 12,275,171.09 | 6,168,754.43 | 12,349,897.74 | (74,726.65) | -0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 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 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 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 | | | 31,000.00 | 31,000.00 | 0.00 | 31,000.00 | 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 | (1,749,337.65) | (1,798,977.24) | 0.00 | (1,787,517.96) | 11,459.28 | -0.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,749,337.65) | (1,798,977.24) | 0.00 | (1,787,517.96) | 11,459.28 | -0.6% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (1,780,337.65) | (1,829,977.24) | 0.00 | (1,818,517.96) | 11,459.28 | -0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 554,076.90 | 617,508.36 | 177,338.48 | 624,110.48 | 6,602.12 | 1.1% |
| 3) Other State Revenue | | 8300-8599 | 548,574.86 | 951,557.45 | 449,902.30 | 951,557.45 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 438,899.98 | 442,450.51 | 59,532.46 | 452,499.24 | 10,048.73 | 2.3% |
| 5) TOTAL, REVENUES | | | 1,541,551.74 | 2,011,516.32 | 686,773.24 | 2,028,167.17 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 673,262.16 | 713,733.56 | 349,717.56 | 713,733.50 | 0.06 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,076,276.54 | 1,069,387.00 | 554,480.08 | 1,062,406.87 | 6,980.13 | 0.7% |
| 3) Employee Benefits | | 3000-3999 | 527,616.07 | 821,971.41 | 280,977.52 | 814,097.05 | 7,874.36 | 1.0% |
| 4) Books and Supplies | | 4000-4999 | 300,159.41 | 397,156.97 | 117,092.39 | 403,924.24 | (6,767.27) | -1.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 293,239.67 | 410,880.56 | 177,167.54 | 425,524.88 | (14,644.32) | -3.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 423,385.74 | 421,057.49 | 0.00 | 419,916.94 | 1,140.55 | 0.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 32,131.85 | 35,466.21 | 8,365.38 | 35,241.29 | 224.92 | 0.6% |
| 9) TOTAL, EXPENDITURES | | | 3,326,071.44 | 3,869,653.20 | 1,487,800.47 | 3,874,844.77 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (1,784,519.70) | (1,858,136.88) | (801,027.23) | (1,846,677.60) | | |
| 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 | 1,749,337.65 | 1,798,977.24 | 0.00 | 1,787,517.96 | (11,459.28) | -0.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,749,337.65 | 1,798,977.24 | 0.00 | 1,787,517.96 | | |

| Description | Resource Codes | 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) | | | (35,182.05) | (59,159.64) | (801,027.23) | (59,159.64) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 803,230.06 | 803,230.06 | | 803,230.06 | 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) | | | 803,230.06 | 803,230.06 | | 803,230.06 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 803,230.06 | 803,230.06 | | 803,230.06 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 768,048.01 | 744,070.42 | | 744,070.42 | | |
| 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 | 768,048.01 | 744,070.42 | | 744,070.42 | | |
| 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 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 224,237.81 | 221,909.48 | 0.00 | 220,768.93 | (1,140.55) | -0.5% |
| Special Education Discretionary Grants | | 8182 | 15,159.18 | 15,318.06 | 352.56 | 15,318.06 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 225,480.00 | 268,303.00 | 114,123.43 | 275,775.00 | 7,472.00 | 2.8% |
| 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 | 59,118.00 | 87,847.97 | 50,230.97 | 87,861.97 | 14.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 3,631.00 | 3,921.00 | 854.00 | 4,915.00 | 994.00 | 25.4% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 8,431.33 | 8,431.33 | 0.00 | 7,694.00 | (737.33) | -8.7% |
| 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 | 18,019.58 | 11,777.52 | 11,777.52 | 11,777.52 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 554,076.90 | 617,508.36 | 177,338.48 | 624,110.48 | 6,602.12 | 1.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 40,415.46 | 49,152.85 | 6,503.47 | 49,152.85 | 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 | 424,718.31 | 424,718.31 | 319,774.69 | 424,718.31 | 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 | 5,000.00 | 5,000.00 | 2,500.00 | 5,000.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 78,441.09 | 472,686.29 | 121,124.14 | 472,686.29 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 548,574.86 | 951,557.45 | 449,902.30 | 951,557.45 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 55,000.00 | 55,000.00 | 42,066.95 | 55,000.00 | 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 | 100.00 | 14,136.51 | 17,465.51 | 17,565.51 | 3,429.00 | 24.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 383,799.98 | 373,314.00 | 0.00 | 379,933.73 | 6,619.73 | 1.8% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 438,899.98 | 442,450.51 | 59,532.46 | 452,499.24 | 10,048.73 | 2.3% |
| TOTAL, REVENUES | | | 1,541,551.74 | 2,011,516.32 | 686,773.24 | 2,028,167.17 | 16,650.85 | 0.8% |

| 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 | 527,648.00 | 544,567.50 | 250,246.60 | 544,567.50 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 75,406.20 | 75,406.20 | 43,432.60 | 75,406.14 | 0.06 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 27,860.78 | 22,478.50 | 14,388.50 | 22,478.50 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 42,347.18 | 71,281.36 | 41,649.86 | 71,281.36 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 673,262.16 | 713,733.56 | 349,717.56 | 713,733.50 | 0.06 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 429,011.72 | 421,815.31 | 209,016.79 | 413,721.20 | 8,094.11 | 1.9% |
| Classified Support Salaries | | 2200 | 363,609.73 | 374,906.12 | 198,994.78 | 375,103.43 | (197.31) | -0.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 238,018.29 | 228,018.29 | 122,144.91 | 228,018.29 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 45,636.80 | 44,647.28 | 24,323.60 | 45,563.95 | (916.67) | -2.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,076,276.54 | 1,069,387.00 | 554,480.08 | 1,062,406.87 | 6,980.13 | 0.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 62,635.92 | 347,132.37 | 29,913.99 | 344,831.79 | 2,300.58 | 0.7% |
| PERS | | 3201-3202 | 111,126.09 | 117,068.91 | 64,024.48 | 115,629.42 | 1,439.49 | 1.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 91,626.03 | 97,112.88 | 50,031.82 | 100,121.35 | (3,008.47) | -3.1% |
| Health and Welfare Benefits | | 3401-3402 | 220,935.00 | 205,664.59 | 111,931.53 | 202,386.59 | 3,278.00 | 1.6% |
| Unemployment Insurance | | 3501-3502 | 867.88 | 887.01 | 424.80 | 831.87 | 55.14 | 6.2% |
| Workers' Compensation | | 3601-3602 | 29,325.15 | 32,005.65 | 14,365.08 | 29,156.82 | 2,848.83 | 8.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 11,100.00 | 22,100.00 | 10,285.82 | 21,139.21 | 960.79 | 4.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 527,616.07 | 821,971.41 | 280,977.52 | 814,097.05 | 7,874.36 | 1.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,220.00 | 1,621.81 | 0.00 | 1,621.81 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 56,519.44 | 55,214.85 | 7,706.52 | 45,332.08 | 9,882.77 | 17.9% |
| Materials and Supplies | | 4300 | 154,522.29 | 199,668.06 | 62,381.47 | 201,676.48 | (2,008.42) | -1.0% |
| Noncapitalized Equipment | | 4400 | 87,897.68 | 140,652.25 | 47,004.40 | 155,293.87 | (14,641.62) | -10.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 300,159.41 | 397,156.97 | 117,092.39 | 403,924.24 | (6,767.27) | -1.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 15,133.10 | 18,484.77 | 8,420.21 | 30,498.77 | (12,014.00) | -65.0% |
| Dues and Memberships | | 5300 | 620.00 | 620.00 | 566.00 | 620.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,117.00 | 1,117.00 | 0.00 | 1,117.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 7,800.00 | 10,800.00 | 7,601.40 | 13,900.00 | (3,100.00) | -28.7% |
| Transfers of Direct Costs | | 5710 | 11,000.00 | 11,000.00 | 6,491.81 | 11,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 253,769.57 | 364,758.79 | 151,641.94 | 362,289.11 | 2,469.68 | 0.7% |
| Communications | | 5900 | 3,800.00 | 4,100.00 | 2,446.18 | 6,100.00 | (2,000.00) | -48.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 293,239.67 | 410,880.56 | 177,167.54 | 425,524.88 | (14,644.32) | -3.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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 | 423,385.74 | 421,057.49 | 0.00 | 419,916.94 | 1,140.55 | 0.3% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 423,385.74 | 421,057.49 | 0.00 | 419,916.94 | 1,140.55 | 0.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 32,131.85 | 35,466.21 | 8,365.38 | 35,241.29 | 224.92 | 0.6% |
| 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 | | | 32,131.85 | 35,466.21 | 8,365.38 | 35,241.29 | 224.92 | 0.6% |
| TOTAL, EXPENDITURES | | | 3,326,071.44 | 3,869,653.20 | 1,487,800.47 | 3,874,844.77 | (5,191.57) | -0.1% |

| 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 | 1,749,337.65 | 1,798,977.24 | 0.00 | 1,787,517.96 | (11,459.28) | -0.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,749,337.65 | 1,798,977.24 | 0.00 | 1,787,517.96 | (11,459.28) | -0.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,749,337.65 | 1,798,977.24 | 0.00 | 1,787,517.96 | 11,459.28 | -0.6% |

| <u>Resource</u> | <u>Description</u> | <u>2015-16 Projected Year Totals</u> |
|---------------------------|------------------------------------|--|
| 6300 | Lottery: Instructional Materials | 121,045.46 |
| 6512 | Special Ed: Mental Health Services | 19,493.44 |
| 9010 | Other Restricted Local | 603,531.52 |
| Total, Restricted Balance | | <u>744,070.42</u> |

2015-16 Second Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 680,296.00 | 680,281.00 | 361,238.16 | 653,303.00 | (26,978.00) | -4.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 30,699.14 | 95,909.45 | 51,676.38 | 80,442.45 | (15,487.00) | -16.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,191.03 | 4,191.03 | 2,168.16 | 4,191.03 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 715,186.17 | 780,381.48 | 415,082.70 | 737,936.48 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 293,311.50 | 307,155.28 | 162,340.10 | 306,880.28 | 275.00 | 0.1% |
| 2) Classified Salaries | | 2000-2999 | 113,316.58 | 111,320.94 | 54,592.02 | 110,902.35 | 418.59 | 0.4% |
| 3) Employee Benefits | | 3000-3999 | 160,349.95 | 153,769.16 | 72,811.70 | 149,159.37 | 4,609.79 | 3.0% |
| 4) Books and Supplies | | 4000-4999 | 37,693.20 | 61,477.83 | 30,705.10 | 61,999.42 | (521.59) | -0.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 117,470.20 | 123,338.20 | 35,302.77 | 122,814.61 | 521.59 | 0.4% |
| 6) Capital Outlay | | 6000-6999 | 15,467.00 | 15,467.00 | 0.00 | 0.00 | 15,467.00 | 100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 19,000.00 | 19,000.00 | 0.00 | 19,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 756,608.43 | 791,526.41 | 355,751.69 | 770,756.03 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (41,422.26) | (11,144.93) | 59,331.01 | (32,819.55) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8800-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (41,422.26) | (11,144.93) | 59,331.01 | (32,819.55) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 428,406.07 | 428,406.07 | | 428,406.07 | 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) | | | 428,406.07 | 428,406.07 | | 428,406.07 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 428,406.07 | 428,406.07 | | 428,406.07 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 386,983.81 | 417,261.14 | | 395,586.52 | | |
| 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 | 19,200.39 | 19,103.49 | | 19,103.49 | | |
| 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 | 367,783.42 | 398,157.65 | | 376,483.03 | | |
| Facilities Aquisition | 0000 | 9780 | 250,000.00 | | | | | |
| Budget Reductions | 0000 | 9780 | 100,634.51 | | | | | |
| Lottery | 1100 | 9780 | 17,148.91 | | | | | |
| Facilities Aquisition | 0000 | 9780 | | 225,000.00 | | | | |
| Budget Reductions | 0000 | 9780 | | 156,373.54 | | | | |
| Lottery | 1100 | 9780 | | 16,784.11 | | | | |
| Facilities Aquisition | 0000 | 9780 | | | | 225,000.00 | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | | | | 47,245.16 | | |
| Budget Reductions | 0000 | 9780 | | | | 87,453.76 | | |
| Lottery - Future Textbook Adoption | 1100 | 9780 | | | | 16,784.11 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 532,012.00 | 522,809.00 | 317,145.00 | 493,433.00 | (29,376.00) | -5.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 101,903.00 | 111,110.00 | 28,218.00 | 106,085.00 | (5,025.00) | -4.5% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 46,381.00 | 46,362.00 | 15,875.16 | 53,785.00 | 7,423.00 | 16.0% |
| 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 | | | 680,296.00 | 680,281.00 | 361,238.16 | 653,303.00 | (26,978.00) | -4.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Immigrant Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,227.24 | 47,730.00 | 41,021.00 | 47,730.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 14,004.90 | 15,647.45 | 5,962.38 | 15,647.45 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 15,467.00 | 15,467.00 | 0.00 | 0.00 | (15,467.00) | -100.0% |
| Specialized Secondary | 7370 | 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 | 0.00 | 17,065.00 | 4,693.00 | 17,065.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 30,699.14 | 95,909.45 | 51,676.38 | 80,442.45 | (15,467.00) | -16.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| 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 | 4,191.03 | 4,191.03 | 2,168.16 | 4,191.03 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 4,191.03 | 4,191.03 | 2,168.16 | 4,191.03 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 715,186.17 | 780,381.48 | 415,082.70 | 737,938.48 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 224,411.00 | 232,127.00 | 117,687.52 | 231,627.00 | 500.00 | 0.2% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 88,900.50 | 75,028.28 | 44,652.58 | 75,253.28 | (225.00) | -0.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 293,311.50 | 307,155.28 | 162,340.10 | 306,880.28 | 275.00 | 0.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 91,563.38 | 89,567.74 | 43,715.46 | 89,149.15 | 418.59 | 0.5% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 21,753.20 | 21,753.20 | 10,876.56 | 21,753.20 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 113,316.58 | 111,320.94 | 54,592.02 | 110,902.35 | 418.59 | 0.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 25,676.33 | 38,385.22 | 15,215.62 | 38,231.36 | 153.86 | 0.4% |
| PERS | | 3201-3202 | 13,483.85 | 13,483.85 | 6,850.64 | 12,832.26 | 651.59 | 4.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,407.75 | 13,445.91 | 6,591.80 | 12,949.50 | 496.41 | 3.7% |
| Health and Welfare Benefits | | 3401-3402 | 88,000.00 | 72,757.88 | 36,291.89 | 72,005.55 | 752.33 | 1.0% |
| Unemployment Insurance | | 3501-3502 | 208.61 | 213.68 | 105.22 | 208.18 | 5.50 | 2.6% |
| Workers' Compensation | | 3601-3602 | 7,995.66 | 7,989.08 | 3,423.71 | 5,652.96 | 2,336.12 | 29.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 11,577.75 | 7,493.54 | 4,332.62 | 7,279.56 | 213.98 | 2.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 160,349.95 | 153,769.16 | 72,811.70 | 149,159.37 | 4,609.79 | 3.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,000.00 | 4,102.39 | 3,102.39 | 4,102.39 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,992.40 | 2,694.45 | (11.10) | 2,694.45 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 28,404.75 | 48,244.96 | 26,452.41 | 48,244.96 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 6,296.05 | 6,436.03 | 1,161.40 | 6,957.62 | (521.59) | -8.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 37,693.20 | 61,477.83 | 30,705.10 | 61,999.42 | (521.59) | -0.8% |
| 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 | 1,000.00 | 1,000.00 | 30.99 | 1,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 2,000.00 | 2,000.00 | 461.00 | 2,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 69,000.00 | 69,000.00 | 31,614.48 | 68,478.41 | 521.59 | 0.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,000.00 | 3,000.00 | 59.05 | 3,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 41,000.00 | 46,866.00 | 3,018.69 | 46,866.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,470.20 | 1,470.20 | 120.56 | 1,470.20 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 117,470.20 | 123,336.20 | 35,302.77 | 122,814.61 | 521.59 | 0.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 15,467.00 | 15,467.00 | 0.00 | 0.00 | 15,467.00 | 100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 15,467.00 | 15,467.00 | 0.00 | 0.00 | 15,467.00 | 100.0% |
| 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% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 19,000.00 | 19,000.00 | 0.00 | 19,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 19,000.00 | 19,000.00 | 0.00 | 19,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 756,808.43 | 791,526.41 | 355,751.69 | 770,756.03 | | |

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

| Resource | Description | 2015/16 Projected Year Totals |
|---------------------------|----------------------------------|--|
| 6230 | California Clean Energy Jobs Act | 14,089.00 |
| 6300 | Lottery: Instructional Materials | 5,014.49 |
| Total, Restricted Balance | | <u>19,103.49</u> |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 25,118.00 | 25,118.00 | 0.00 | 25,118.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 443,451.28 | 453,457.28 | 280,994.00 | 457,350.00 | 3,892.72 | 0.9% |
| 4) Other Local Revenue | | 8600-8799 | 40,687.07 | 40,687.07 | 23,250.56 | 40,818.92 | 131.85 | 0.3% |
| 5) TOTAL, REVENUES | | | 509,256.35 | 519,262.35 | 304,244.56 | 523,286.92 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 220,288.46 | 207,812.83 | 106,478.92 | 207,812.83 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 167,734.73 | 181,759.90 | 89,876.06 | 172,702.74 | 9,057.16 | 5.0% |
| 3) Employee Benefits | | 3000-3999 | 57,808.48 | 69,291.65 | 31,377.57 | 68,599.79 | 691.86 | 1.0% |
| 4) Books and Supplies | | 4000-4999 | 25,000.00 | 25,925.00 | 19,712.40 | 25,925.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 63,100.00 | 70,700.00 | 28,145.01 | 70,700.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 24,881.22 | 24,881.22 | 11,099.69 | 24,881.22 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 558,812.89 | 560,370.60 | 286,689.65 | 570,621.58 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (49,556.54) | (61,108.25) | 17,554.91 | (47,334.66) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (24,556.54) | (36,108.25) | 17,554.91 | (22,334.66) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 54,253.91 | 54,253.91 | | 54,253.91 | 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) | | | 54,253.91 | 54,253.91 | | 54,253.91 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 54,253.91 | 54,253.91 | | 54,253.91 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 29,697.37 | 18,145.66 | | 31,919.25 | | |
| 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 | 15,684.59 | 15,684.59 | | 15,684.59 | | |
| 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 | 14,012.78 | 2,461.07 | | 16,234.66 | | |
| Budget Reductions | 0000 | 9780 | 14,012.78 | | | | | |
| Budget Reductions | 0000 | 9780 | | 2,461.07 | | | | |
| Budget Reductions | 0000 | 9780 | | | | 16,234.66 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 25,118.00 | 25,118.00 | 0.00 | 25,118.00 | 0.00 | 0.0% |
| TOTAL FEDERAL REVENUE | | | 25,118.00 | 25,118.00 | 0.00 | 25,118.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 443,451.28 | 443,451.28 | 280,994.00 | 447,344.00 | 3,892.72 | 0.9% |
| All Other State Revenue | All Other | 8590 | 0.00 | 10,006.00 | 0.00 | 10,006.00 | 0.00 | 0.0% |
| TOTAL OTHER STATE REVENUE | | | 443,451.28 | 453,457.28 | 280,994.00 | 457,350.00 | 3,892.72 | 0.9% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 687.07 | 687.07 | 557.01 | 618.92 | 131.85 | 19.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 40,000.00 | 40,000.00 | 22,693.55 | 40,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 40,687.07 | 40,687.07 | 23,250.56 | 40,818.92 | 131.85 | 0.3% |
| TOTAL REVENUES | | | 509,256.35 | 519,262.35 | 304,244.56 | 523,286.92 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 194,288.46 | 181,812.83 | 90,544.82 | 181,812.83 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 26,000.00 | 26,000.00 | 15,934.10 | 26,000.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 220,288.46 | 207,812.83 | 106,478.92 | 207,812.83 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 134,527.20 | 148,552.37 | 70,504.96 | 139,495.21 | 9,057.16 | 6.1% |
| Classified Support Salaries | | 2200 | 12,342.53 | 12,342.53 | 7,199.85 | 12,342.53 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 20,865.00 | 20,865.00 | 12,171.25 | 20,865.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 167,734.73 | 181,759.90 | 89,876.06 | 172,702.74 | 9,057.16 | 5.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 22,939.50 | 31,607.42 | 12,335.70 | 31,607.42 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 7,466.47 | 9,187.81 | 4,946.38 | 9,187.81 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,476.09 | 17,368.86 | 8,393.62 | 16,637.74 | 731.12 | 4.2% |
| Health and Welfare Benefits | | 3401-3402 | 3,536.47 | 4,008.13 | 2,365.38 | 4,061.71 | (53.58) | -1.3% |
| Unemployment Insurance | | 3501-3502 | 199.74 | 202.27 | 97.59 | 203.27 | (1.00) | -0.5% |
| Workers' Compensation | | 3601-3602 | 7,190.21 | 6,917.16 | 3,127.30 | 6,901.84 | 15.32 | 0.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 111.60 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 57,808.48 | 69,291.65 | 31,377.57 | 68,599.79 | 691.86 | 1.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 24,000.00 | 24,925.00 | 18,616.79 | 24,925.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 1,000.00 | 1,000.00 | 1,095.61 | 1,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,000.00 | 25,925.00 | 19,712.40 | 25,925.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 48,000.00 | 48,000.00 | 18,486.58 | 48,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,000.00 | 5,000.00 | 2,443.91 | 5,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 4,000.00 | 4,000.00 | 428.55 | 4,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,800.00 | 11,300.00 | 6,445.58 | 11,300.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,300.00 | 1,400.00 | 340.39 | 1,400.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 63,100.00 | 70,700.00 | 28,145.01 | 70,700.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 24,881.22 | 24,881.22 | 11,099.69 | 24,881.22 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 24,881.22 | 24,881.22 | 11,099.69 | 24,881.22 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 558,812.89 | 580,370.80 | 286,689.65 | 570,621.58 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 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 | | | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | | |

| Resource | Description | 2015/16 Projected Year Totals |
|----------------------------------|------------------------|--|
| 9010 | Other Restricted Local | 15,684.59 |
| Total, Restricted Balance | | 15,684.59 |

2015-16 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 345,000.00 | 345,000.00 | 166,470.35 | 370,000.00 | 25,000.00 | 7.2% |
| 3) Other State Revenue | | 8300-8599 | 27,000.00 | 27,000.00 | 12,225.25 | 28,000.00 | 1,000.00 | 3.7% |
| 4) Other Local Revenue | | 8600-8799 | 161,303.12 | 161,303.12 | 89,676.77 | 161,375.62 | 72.50 | 0.0% |
| 5) TOTAL REVENUES | | | 533,303.12 | 533,303.12 | 268,372.37 | 559,375.62 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 226,300.36 | 215,866.72 | 108,229.41 | 216,466.72 | (600.00) | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 79,998.95 | 68,285.16 | 34,940.00 | 68,285.16 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 299,200.00 | 300,100.00 | 154,377.13 | 299,500.00 | 600.00 | 0.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,750.00 | 18,350.00 | 11,073.04 | 18,350.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 622,249.31 | 602,601.88 | 308,619.58 | 602,601.88 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (88,946.19) | (69,298.76) | (40,247.21) | (43,226.26) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | | |

2015-16 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (82,946.19) | (63,298.76) | (40,247.21) | (37,226.26) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 199,242.93 | 199,242.93 | | 199,242.93 | 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) | | | 199,242.93 | 199,242.93 | | 199,242.93 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 199,242.93 | 199,242.93 | | 199,242.93 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 116,296.74 | 135,944.17 | | 162,016.67 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 18,649.23 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 18,649.23 | | 18,649.23 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 49,022.33 | 68,669.76 | | 94,669.76 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 48,625.18 | 48,625.18 | | 48,697.68 | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | 25,524.94 | | | | | |
| Equipment | 0000 | 9780 | 23,100.24 | | | | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | | 23,679.32 | | | | |
| Equipment | 0000 | 9780 | | 24,945.86 | | | | |
| Salary & Benefits for Cash Flow | 0000 | 9780 | | | | 23,729.32 | | |
| Equipment | 0000 | 9780 | | | | 24,968.36 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2015-16 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 345,000.00 | 345,000.00 | 166,470.35 | 370,000.00 | 25,000.00 | 7.2% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 345,000.00 | 345,000.00 | 166,470.35 | 370,000.00 | 25,000.00 | 7.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 27,000.00 | 27,000.00 | 12,225.25 | 28,000.00 | 1,000.00 | 3.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 27,000.00 | 27,000.00 | 12,225.25 | 28,000.00 | 1,000.00 | 3.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 160,203.00 | 160,203.00 | 88,989.53 | 160,203.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,100.12 | 1,100.12 | 687.24 | 1,172.62 | 72.50 | 6.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 161,303.12 | 161,303.12 | 89,676.77 | 161,375.62 | 72.50 | 0.0% |
| TOTAL REVENUES | | | 533,303.12 | 533,303.12 | 268,372.37 | 559,375.62 | | |

2015-16 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 220,300.36 | 209,866.72 | 104,729.41 | 210,466.72 | (600.00) | -0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 6,000.00 | 6,000.00 | 3,500.00 | 6,000.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 226,300.36 | 215,866.72 | 108,229.41 | 216,466.72 | (600.00) | -0.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 17,170.53 | 17,834.56 | 9,756.61 | 17,834.56 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 17,311.98 | 16,510.84 | 7,623.66 | 16,510.84 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 41,250.00 | 29,678.53 | 15,838.65 | 29,678.53 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 113.15 | 107.94 | 49.84 | 107.94 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,153.29 | 4,153.29 | 1,689.24 | 4,153.29 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 79,998.95 | 68,285.16 | 34,940.00 | 68,285.16 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 24,200.00 | 25,100.00 | 11,324.16 | 24,000.00 | 1,100.00 | 4.4% |
| Noncapitalized Equipment | | 4400 | 3,000.00 | 3,000.00 | 0.00 | 2,000.00 | 1,000.00 | 33.3% |
| Food | | 4700 | 272,000.00 | 272,000.00 | 143,052.97 | 273,500.00 | (1,500.00) | -0.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 299,200.00 | 300,100.00 | 154,377.13 | 299,500.00 | 600.00 | 0.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,250.00 | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 15,500.00 | 16,900.00 | 10,873.04 | 16,900.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,750.00 | 18,350.00 | 11,073.04 | 18,350.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 622,249.31 | 602,601.88 | 308,619.58 | 602,601.88 | | |

2015-16 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 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 | | | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | | |

| Resource | Description | 2015/16 Projected Year Totals |
|---------------------------|--|--|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 94,669.76 |
| Total, Restricted Balance | | <u>94,669.76</u> |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 65,170.00 | 65,170.00 | 0.00 | 65,170.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,143.83 | 6,143.83 | 1,141.74 | 1,696.96 | (4,446.87) | -72.4% |
| 5) TOTAL, REVENUES | | | 71,313.83 | 71,313.83 | 1,141.74 | 66,866.96 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 8,500.00 | 8,500.00 | 3,367.31 | 8,500.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 219,000.00 | 219,000.00 | 14,880.64 | 219,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 46,800.00 | 39,308.35 | 46,800.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 227,500.00 | 274,300.00 | 57,556.30 | 274,300.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (156,186.17) | (202,986.17) | (56,414.56) | (207,433.04) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (156,186.17) | (202,986.17) | (56,414.56) | (207,433.04) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 269,493.31 | 269,493.31 | | 269,493.31 | 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) | | | 269,493.31 | 269,493.31 | | 269,493.31 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 269,493.31 | 269,493.31 | | 269,493.31 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 113,307.14 | 66,507.14 | | 62,060.27 | | |
| 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 | 113,307.14 | 66,507.14 | | 62,060.27 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 65,170.00 | 65,170.00 | 0.00 | 65,170.00 | 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 | | | 65,170.00 | 65,170.00 | 0.00 | 65,170.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,143.83 | 6,143.83 | 1,141.74 | 1,696.96 | (4,446.87) | -72.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,143.83 | 6,143.83 | 1,141.74 | 1,696.96 | (4,446.87) | -72.4% |
| TOTAL, REVENUES | | | 71,313.83 | 71,313.83 | 1,141.74 | 66,866.96 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 8,500.00 | 8,500.00 | 3,367.31 | 8,500.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,500.00 | 8,500.00 | 3,367.31 | 8,500.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 109,500.00 | 109,500.00 | 5,084.64 | 109,500.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 109,500.00 | 109,500.00 | 9,796.00 | 109,500.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 219,000.00 | 219,000.00 | 14,880.64 | 219,000.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 46,800.00 | 39,308.35 | 46,800.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 46,800.00 | 39,308.35 | 46,800.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 227,500.00 | 274,300.00 | 57,558.30 | 274,300.00 | | |

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

| Resource | Description | 2015/16 Projected Year Totals |
|----------------------------------|------------------------|--|
| 7810 | Other Restricted State | 62,060.27 |
| Total, Restricted Balance | | 62,060.27 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | (1,000.00) | -4.8% |
| 5) TOTAL, REVENUES | | | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,645,714.53 | 2,645,714.53 | | 2,645,714.53 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,645,714.53 | 2,645,714.53 | | 2,645,714.53 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,645,714.53 | 2,645,714.53 | | 2,645,714.53 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,666,514.53 | 2,666,514.53 | | 2,665,514.53 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,666,514.53 | 2,666,514.53 | | 2,665,514.53 | | |
| Federal Impact Aid | 0000 | 9780 | 2,666,514.53 | | | | | |
| Federal Impact Aid | 0000 | 9780 | | 2,666,514.53 | | | | |
| Federal Impact Aid | 0000 | 9780 | | | | 2,665,514.53 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2015-16 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | (1,000.00) | -4.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | (1,000.00) | -4.8% |
| TOTAL, REVENUES | | | 20,800.00 | 20,800.00 | 12,435.51 | 19,800.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,000.00 | 11,000.00 | 7,327.17 | 10,500.00 | (500.00) | -4.5% |
| 5) TOTAL, REVENUES | | | 11,000.00 | 11,000.00 | 7,327.17 | 10,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 11,000.00 | 11,000.00 | 7,327.17 | 10,500.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 11,000.00 | 11,000.00 | 7,327.17 | 10,500.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 34,857.81 | 34,857.81 | | 34,857.81 | 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) | | | 34,857.81 | 34,857.81 | | 34,857.81 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 34,857.81 | 34,857.81 | | 34,857.81 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 45,857.81 | 45,857.81 | | 45,357.81 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 45,857.81 | 45,857.81 | | 45,357.81 | | |
| Classroom Construction | 0000 | 9780 | 45,857.81 | | | | | |
| Classroom Construction | 0000 | 9780 | | 45,857.81 | | | | |
| Classroom Construction | 0000 | 9780 | | | | 45,357.81 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,000.00 | 1,000.00 | 117.57 | 500.00 | (500.00) | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 10,000.00 | 10,000.00 | 7,209.80 | 10,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,000.00 | 11,000.00 | 7,327.17 | 10,500.00 | (500.00) | -4.5% |
| TOTAL, REVENUES | | | 11,000.00 | 11,000.00 | 7,327.17 | 10,500.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,000.00 | 25,000.00 | 9,338.00 | 20,000.00 | (5,000.00) | -20.0% |
| 5) TOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 9,338.00 | 20,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 20,852.19 | 30,000.00 | (30,000.00) | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 25,000.00 | 1,419,647.60 | 12,528.46 | 1,419,647.60 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 576,260.40 | 552,336.98 | 576,260.40 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 25,000.00 | 1,995,908.00 | 585,717.63 | 2,025,908.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | (1,970,908.00) | (576,379.63) | (2,005,908.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | (1,970,908.00) | (576,379.63) | (2,005,908.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,639,148.43 | 4,639,148.43 | | 4,639,148.43 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,639,148.43 | 4,639,148.43 | | 4,639,148.43 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,639,148.43 | 4,639,148.43 | | 4,639,148.43 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,639,148.43 | 2,668,240.43 | | 2,633,240.43 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 663,429.39 | 187,168.99 | | 187,168.99 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 3,975,719.04 | 2,481,071.44 | | 2,446,071.44 | | |
| Capital Outlay Projects | 0000 | 9780 | 3,975,719.04 | | | | | |
| Capital Outlay Projects | 0000 | 9780 | | 2,481,071.44 | | | | |
| Capital Outlay Projects | 0000 | 9780 | | | | 2,446,071.44 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2015-16 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,000.00 | 25,000.00 | 9,338.00 | 20,000.00 | (5,000.00) | -20.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,000.00 | 25,000.00 | 9,338.00 | 20,000.00 | (5,000.00) | -20.0% |
| TOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 9,338.00 | 20,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 20,852.19 | 30,000.00 | (30,000.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 20,852.19 | 30,000.00 | (30,000.00) | New |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,000.00 | 1,419,647.60 | 12,528.46 | 1,419,647.60 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 25,000.00 | 1,419,647.60 | 12,528.46 | 1,419,647.60 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 576,260.40 | 552,336.98 | 576,260.40 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 576,260.40 | 552,336.98 | 576,260.40 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 25,000.00 | 1,995,908.00 | 585,717.63 | 2,025,908.00 | | |

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

| Resource | Description | 2015/16 Projected Year Totals |
|---------------------------|----------------------------------|--|
| 6230 | California Clean Energy Jobs Act | 187,168.99 |
| 9010 | Other Restricted Local | 0.00 |
| Total, Restricted Balance | | <u>187,168.99</u> |

2015-16 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,804.39 | 11,804.39 | 6,910.98 | 10,804.39 | (1,000.00) | -8.5% |
| 5) TOTAL, REVENUES | | | 11,804.39 | 11,804.39 | 6,910.98 | 10,804.39 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 35,921.16 | 35,921.16 | 19,539.56 | 35,921.16 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 35,921.16 | 35,921.16 | 19,539.56 | 35,921.16 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (24,116.77) | (24,116.77) | (12,628.58) | (25,116.77) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2015-16 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (24,116.77) | (24,116.77) | (12,628.58) | (25,116.77) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 816,712.02 | 816,712.02 | | 816,712.02 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 58,063.00 | 58,063.00 | | 58,063.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 874,775.02 | 874,775.02 | | 874,775.02 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 874,775.02 | 874,775.02 | | 874,775.02 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 850,658.25 | 850,658.25 | | 849,658.25 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assels | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 850,658.25 | 850,658.25 | | 849,658.25 | | |

2015-16 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 11,804.39 | 11,804.39 | 6,910.98 | 10,804.39 | (1,000.00) | -8.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | | | 11,804.39 | 11,804.39 | 6,910.98 | 10,804.39 | (1,000.00) | -8.5% |
| TOTAL REVENUES | | | 11,804.39 | 11,804.39 | 6,910.98 | 10,804.39 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 35,921.16 | 35,921.16 | 19,539.56 | 35,921.16 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 35,921.16 | 35,921.16 | 19,539.56 | 35,921.16 | 0.00 | 0.0% |

2015-16 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 35,921.16 | 35,921.16 | 19,539.56 | 35,921.16 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 1,197.37 | 1,183.89 | 1,212.30 | 1,212.30 | 28.41 | 2% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 1,197.37 | 1,183.89 | 1,212.30 | 1,212.30 | 28.41 | 2% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 9.66 | 9.66 | 11.45 | 11.45 | 1.79 | 19% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 9.66 | 9.66 | 11.45 | 11.45 | 1.79 | 19% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 1,207.03 | 1,193.55 | 1,223.75 | 1,223.75 | 30.20 | 3% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 86.30 | 86.45 | 82.68 | 82.68 | (3.77) | -4% |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 86.30 | 86.45 | 82.68 | 82.68 | (3.77) | -4% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 86.30 | 86.45 | 82.68 | 82.68 | (3.77) | -4% |

| | | July | August | September | October | November | December | January | February |
|---|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | | | | | |
| A. BEGINNING CASH | | 8,350,359.40 | 8,328,146.24 | 7,460,896.72 | 7,794,144.36 | 7,436,773.96 | 6,836,703.44 | 7,528,648.95 | 9,021,922.00 |
| B. RECEIPTS | | | | | | | | | |
| | LCOFF/Revenue Limit Sources | 383,508.00 | 383,508.00 | 1,072,341.00 | 690,315.00 | 690,315.00 | 1,072,340.00 | 690,315.00 | 691,123.00 |
| | Principal Apportionment | | | | | | 348,473.14 | 12,924.01 | |
| | Property Taxes | | | (12,139.83) | (3,735.33) | 0.00 | 0.00 | 0.00 | (24,224.78) |
| | Miscellaneous Funds | 37.50 | | 201,104.46 | 64,971.27 | 577.00 | 59,441.00 | 850,165.85 | 154,099.57 |
| | Federal Revenue | 2,283.32 | 480.00 | 33,732.74 | 33,732.74 | 55,574.51 | 314,534.14 | 692,221.90 | 37,163.00 |
| | Other State Revenue | 7,210.35 | 11,141.25 | 15,654.92 | 33,370.27 | 6,756.27 | 16,528.28 | 194,354.64 | 4,583.33 |
| | Other Local Revenue | | | | | | | | |
| | Interfund Transfers In | | | | | | | | |
| | All Other Financing Sources | | | | | | | | |
| | TOTAL RECEIPTS | 393,039.17 | 395,129.25 | 1,276,960.55 | 818,653.95 | 753,222.78 | 1,811,316.56 | 2,439,981.40 | 862,744.12 |
| C. DISBURSEMENTS | | | | | | | | | |
| | Certified Salaries | 60,125.64 | 517,388.87 | 521,335.99 | 545,593.77 | 535,149.34 | 531,210.69 | 526,791.99 | 529,328.47 |
| | Classified Salaries | 161,824.32 | 277,528.56 | 281,973.69 | 277,069.74 | 274,364.68 | 266,127.15 | 273,875.86 | 248,687.69 |
| | Employee Benefits | 97,329.36 | 257,368.54 | 262,993.86 | 261,526.93 | 256,185.53 | 252,927.30 | 241,171.24 | 269,622.22 |
| | Books and Supplies | 57,947.71 | 69,462.70 | 97,297.43 | 42,895.60 | 73,022.99 | 29,218.50 | 28,014.50 | 96,038.94 |
| | Services | 181,322.91 | 199,505.67 | 2,002.90 | 62,858.23 | 100,319.67 | 46,137.22 | 33,233.48 | 129,043.31 |
| | Capital Outlay | | | | | | | | |
| | Other Outgo | | | | | | | | |
| | Interfund Transfers Out | | | | | | | | |
| | All Other Financing Uses | | | | | | | | |
| | TOTAL DISBURSEMENTS | 558,549.94 | 1,321,252.34 | 1,165,603.87 | 1,189,944.27 | 1,239,042.21 | 1,125,620.86 | 1,103,087.07 | 1,272,720.63 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| | Cash Not in Treasury | | | | | | | | |
| | Accounts Receivable | 225,980.97 | 78,466.01 | 108,213.93 | 17,335.39 | | 6,249.81 | 157,444.44 | |
| | Due From Other Funds | 114,251.09 | | 114,251.09 | | (114,251.09) | | | |
| | Stores | | | | | | | | |
| | Prepaid Expenditures | | | | | | | | |
| | Other Current Assets | | | | | | | | |
| | Deferred Outflows of Resources | | | | | | | | |
| | SUBTOTAL | 340,232.06 | 78,466.01 | 222,465.02 | 17,335.39 | (114,251.09) | 6,249.81 | 157,444.44 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| | Accounts Payable | 91,050.45 | 18,145.39 | 574.06 | 3,415.47 | | | 1,065.72 | |
| | Due To Other Funds | 105,884.00 | 1,447.05 | | | | | | |
| | Current Loans | | | | | | | | |
| | Unearned Revenues | | | | | | | | |
| | Deferred Inflows of Resources | | | | | | | | |
| | SUBTOTAL | 196,934.45 | 19,592.44 | 574.06 | 3,415.47 | 0.00 | 0.00 | 1,065.72 | 0.00 |
| Nonoperating | | | | | | | | | |
| | Suspense Clearing | | | | | | | | |
| | TOTAL BALANCE SHEET ITEMS | 143,297.61 | 58,873.57 | 221,890.96 | 13,919.92 | (114,251.09) | 6,249.81 | 156,378.72 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (22,213.16) | (867,249.52) | 333,247.64 | (357,370.40) | (600,070.52) | 691,945.51 | 1,493,273.05 | (409,976.51) |
| F. ENDING CASH (A + E) | | 8,328,146.24 | 7,460,896.72 | 7,794,144.36 | 7,436,773.96 | 6,836,703.44 | 7,528,648.95 | 9,021,922.00 | 8,611,945.49 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|--------------|--------------|--------------|----------------|------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | | | | |
| A. BEGINNING CASH | 8,611,945.49 | 8,535,903.09 | 8,246,489.90 | 7,532,180.76 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCHF/Revenue Limit Sources | | | | | | | | |
| Principal Apportionment | 1,082,886.00 | 691,123.00 | 691,123.00 | 1,032,884.00 | | | 9,171,781.00 | 9,171,781.00 |
| Property Taxes | | 137,968.40 | 351,926.28 | 351,926.28 | | | 851,291.83 | 851,291.83 |
| Miscellaneous Funds | (4,357.60) | (4,357.60) | (4,357.60) | (65,873.26) | | | (119,046.00) | (119,046.00) |
| Federal Revenue | 0.00 | 0.00 | 99,654.33 | 99,654.33 | 466,543.25 | | 1,896,594.23 | 1,896,594.23 |
| Other State Revenue | 20,238.00 | 133,907.00 | 41,959.75 | 125,043.57 | 334,791.52 | | 1,791,929.45 | 1,791,929.45 |
| Other Local Revenue | 97,911.83 | 24,666.64 | 35,692.83 | 163,878.67 | 128,007.96 | | 739,757.24 | 739,757.24 |
| Interfund Transfers In | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | 1,196,678.23 | 983,307.44 | 764,417.98 | 1,707,513.59 | 929,342.73 | 0.00 | 14,332,307.75 | 14,332,307.75 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 529,328.47 | 529,328.47 | 529,328.47 | 1,058,656.95 | | | 6,413,565.12 | 6,413,565.12 |
| Classified Salaries | 248,687.69 | 248,687.69 | 248,687.69 | 497,375.39 | | | 3,304,890.15 | 3,304,890.15 |
| Employee Benefits | 269,622.22 | 269,622.22 | 269,622.22 | 539,244.45 | | | 3,247,236.09 | 3,247,236.09 |
| Books and Supplies | 96,038.94 | 96,038.94 | 112,045.43 | 327,405.43 | 92,948.33 | | 1,218,375.48 | 1,218,375.48 |
| Services | 129,043.31 | 129,043.31 | 129,043.31 | 129,043.31 | 129,043.32 | | 1,399,639.95 | 1,399,639.95 |
| Capital Outlay | | | 190,000.00 | | | | 190,000.00 | 190,000.00 |
| Other Outgo | | | | 451,035.72 | | | 451,035.72 | 451,035.72 |
| Interfund Transfers Out | | | | 31,000.00 | | | 31,000.00 | 31,000.00 |
| All Other Financing Uses | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | 1,272,720.63 | 1,272,720.63 | 1,478,727.12 | 3,033,761.29 | 221,991.65 | 0.00 | 16,255,742.51 | 16,255,742.51 |
| D. BALANCE SHEET ITEMS | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | |
| Cash Not In Treasury | | | | | | | 0.00 | 0.00 |
| Accounts Receivable | | | | | | | 593,690.55 | 593,690.55 |
| Due From Other Funds | | | | | | | 114,251.09 | 114,251.09 |
| Stores | | | | | | | 0.00 | 0.00 |
| Prepaid Expenditures | | | | | | | 0.00 | 0.00 |
| Other Current Assets | | | | | | | 0.00 | 0.00 |
| Deferred Outflows of Resources | | | | | | | 0.00 | 0.00 |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 707,941.64 | 707,941.64 |
| Liabilities and Deferred Inflows | | | | | | | | |
| Accounts Payable | | | | | | | 114,251.09 | 114,251.09 |
| Due To Other Funds | | | | | | | 107,331.05 | 107,331.05 |
| Current Loans | | | | | | | 0.00 | 0.00 |
| Unearned Revenues | | | | | | | 0.00 | 0.00 |
| Deferred Inflows of Resources | | | | | | | 0.00 | 0.00 |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 221,582.14 | 221,582.14 |
| Nonoperating | | | | | | | | |
| Suspense Clearing | | | | | | | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | | | | | | 486,359.50 | 486,359.50 |
| E. NET INCREASE/DECREASE (B - C + D) | (76,042.40) | (289,413.19) | (714,309.14) | (1,326,247.70) | 707,351.08 | 0.00 | (1,437,075.26) | (1,437,075.26) |
| F. ENDING CASH (A + E) | 8,535,903.09 | 8,246,489.90 | 7,532,180.76 | 6,205,933.06 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | 6,913,284.14 | 6,913,284.14 |

| ACTUALS THROUGH THE MONTH OF | | July | August | September | October | November | December | January | February |
|---|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| (Enter Month Name) | | | | | | | | | |
| Object | Beginning Balances (Ref. Only) | | | | | | | | |
| A. BEGINNING CASH | | 6,205,933.06 | 6,344,473.44 | 5,470,454.26 | 5,671,649.10 | 5,279,128.56 | 4,991,999.52 | 5,840,827.85 | 6,256,072.83 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 395,880.00 | 395,880.00 | 1,087,862.00 | 712,584.00 | 712,584.00 | 1,087,862.00 | 712,584.00 | 712,584.00 |
| Property Taxes | 8020-8079 | | | | | | 340,041.87 | | |
| Miscellaneous Funds | 8080-8099 | | (2,850.00) | (5,700.00) | (3,800.00) | (3,800.00) | (3,800.00) | (3,800.00) | (3,800.00) |
| Federal Revenue | 8100-8299 | | | 210,000.00 | 65,000.00 | | 250,000.00 | 8,500.00 | 520,000.00 |
| Other State Revenue | 8300-8599 | 3,000.00 | | | 34,000.00 | 282,000.00 | 248,700.00 | 60,000.00 | 37,000.00 |
| Other Local Revenue | 8600-8799 | 1,667.00 | 6,249.00 | 6,249.00 | 26,123.02 | 6,249.00 | 160,186.50 | 26,123.02 | 6,249.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | 750,000.00 | |
| TOTAL RECEIPTS | | 400,547.00 | 399,279.00 | 1,298,411.00 | 833,907.02 | 997,033.00 | 2,082,990.37 | 1,553,407.02 | 1,272,033.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 61,929.40 | 537,363.06 | 537,363.06 | 537,363.06 | 537,363.06 | 537,363.06 | 537,363.06 | 537,363.06 |
| Classified Salaries | 2000-2999 | 166,679.04 | 267,833.23 | 267,833.23 | 267,833.23 | 267,833.23 | 267,833.23 | 267,833.23 | 267,833.23 |
| Employee Benefits | 3000-3999 | 100,279.89 | 278,965.75 | 278,965.75 | 278,965.75 | 278,965.75 | 278,965.75 | 278,965.75 | 278,965.75 |
| Books and Supplies | 4000-4999 | 60,000.00 | 200,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| Services | 5000-5999 | 170,000.00 | 100,000.00 | 120,000.00 | 100,000.00 | 100,000.00 | 75,000.00 | 10,000.00 | 75,000.00 |
| Capital Outlay | 6000-6599 | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | (6,000.00) | | | (6,000.00) | |
| All Other Financing Uses | 7630-7699 | | | | | | | | |
| TOTAL DISBURSEMENTS | | 558,888.33 | 1,384,162.04 | 1,304,162.04 | 1,278,162.04 | 1,284,162.04 | 1,234,162.04 | 1,138,162.04 | 1,209,162.04 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | |
| Due From Other Funds | 9310 | 554,319.33 | 110,863.86 | 206,945.88 | 51,734.48 | | | | |
| Stores | 9320 | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | |
| SUBTOTAL | | 0.00 | 554,319.33 | 110,863.86 | 51,734.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | |
| Due To Other Funds | 9610 | 257,437.62 | | | | | | | |
| Current Loans | 9640 | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | |
| SUBTOTAL | | 0.00 | 257,437.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 296,881.71 | 206,945.88 | 51,734.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | 138,540.38 | (874,019.18) | 201,194.84 | (392,520.54) | (287,129.04) | 848,828.33 | 415,244.98 | 62,870.96 |
| F. ENDING CASH (A + E) | | 6,344,473.44 | 5,470,454.26 | 5,671,649.10 | 5,279,128.56 | 4,991,999.52 | 5,840,827.85 | 6,256,072.83 | 6,318,943.79 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|----------------------|----------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| B. RECEIPTS | | | | | | | | | |
| | LCFF/Revenue Limit Sources | 6,318,943.79 | 6,375,480.25 | 5,951,683.30 | 5,452,940.76 | | | | |
| | Principal Apportionment | 1,087,862.00 | 712,584.00 | 712,583.00 | 1,087,863.00 | | | 9,418,712.00 | 9,418,712.00 |
| | Property Taxes | (4,987.50) | 270,845.57 | (4,987.50) | 83,275.56 | | | 693,963.00 | 693,963.00 |
| | Miscellaneous Funds | 150,000.00 | (4,987.50) | | (70,157.50) | | | (112,670.00) | (112,670.00) |
| | Federal Revenue | 15,000.00 | 75,000.00 | 35,000.00 | 100,000.00 | 353,596.38 | | 1,657,096.38 | 1,657,096.38 |
| | Other State Revenue | 67,824.00 | 26,123.02 | 67,824.00 | 20,000.00 | 208,423.85 | | 1,018,123.85 | 1,018,123.85 |
| | Other Local Revenue | | | | | 120,696.54 | | 546,554.98 | 546,554.98 |
| | Interfund Transfers In | | | | 24,991.88 | | | 750,000.00 | 750,000.00 |
| | All Other Financing Sources | | | | | | | 0.00 | 0.00 |
| | TOTAL RECEIPTS | 1,315,698.50 | 1,079,365.09 | 810,419.50 | 1,245,972.94 | 682,716.77 | 0.00 | 13,971,780.21 | 13,971,780.21 |
| C. DISBURSEMENTS | | | | | | | | | |
| | Certificated Salaries | 537,363.06 | 537,363.06 | 537,363.06 | 1,074,726.17 | | | 6,510,286.17 | 6,510,286.17 |
| | Classified Salaries | 267,833.23 | 267,833.23 | 267,833.23 | 535,666.53 | | | 3,380,677.87 | 3,380,677.87 |
| | Employee Benefits | 278,965.75 | 278,965.75 | 278,965.75 | 557,931.54 | | | 3,447,868.93 | 3,447,868.93 |
| | Books and Supplies | 100,000.00 | 50,000.00 | 150,000.00 | 235,749.37 | | | 1,245,749.37 | 1,245,749.37 |
| | Services | 75,000.00 | 75,000.00 | 75,000.00 | 195,468.44 | | | 1,170,468.44 | 1,170,468.44 |
| | Capital Outlay | | | | | | | 0.00 | 0.00 |
| | Other Outgo | | 300,000.00 | | | 181,268.06 | | 481,268.06 | 481,268.06 |
| | Interfund Transfers Out | | (6,000.00) | | (6,881.22) | | | (24,881.22) | (24,881.22) |
| | All Other Financing Uses | | | | 7,000.00 | | | 32,000.00 | 32,000.00 |
| | TOTAL DISBURSEMENTS | 1,259,162.04 | 1,503,162.04 | 1,309,162.04 | 2,599,680.83 | 181,268.06 | 0.00 | 16,243,437.62 | 16,243,437.62 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| | Cash Not in Treasury | | | | | | | 0.00 | 0.00 |
| | Accounts Receivable | | | | | | | 923,863.55 | 923,863.55 |
| | Due From Other Funds | | | | | | | 0.00 | 0.00 |
| | Stores | | | | | | | 0.00 | 0.00 |
| | Prepaid Expenditures | | | | | | | 0.00 | 0.00 |
| | Other Current Assets | | | | | | | 0.00 | 0.00 |
| | Deferred Outflows of Resources | | | | | | | 0.00 | 0.00 |
| | SUBTOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 923,863.55 | 923,863.55 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| | Accounts Payable | | | | | | | 257,437.62 | 257,437.62 |
| | Due To Other Funds | | | | | | | 0.00 | 0.00 |
| | Current Loans | | | | | | | 0.00 | 0.00 |
| | Unearned Revenues | | | | | | | 0.00 | 0.00 |
| | Deferred Inflows of Resources | | | | | | | 0.00 | 0.00 |
| | SUBTOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 257,437.62 | 257,437.62 |
| | Nonoperating | | | | | | | 0.00 | 0.00 |
| | Suspense Clearing | | | | | | | 0.00 | 0.00 |
| | TOTAL BALANCE SHEET ITEMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 668,425.93 | 668,425.93 |
| E. NET INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | | 56,536.46 | (423,796.95) | (498,742.54) | (1,353,687.89) | 501,448.71 | 0.00 | (1,605,231.48) | (2,271,657.41) |
| F. ENDING CASH (A + E) | | | | | | | | | |
| | | 6,375,480.25 | 5,951,683.30 | 5,452,940.76 | 4,099,252.87 | | | 4,600,701.58 | 4,600,701.58 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2015-16 Expenditures |
|---|---|---------------------------------|--------------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 17,027,639.09 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 625,251.11 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 190,000.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 66,000.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 31,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 287,000.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 43,226.26 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 16,158,614.24 |

| Section II - Expenditures Per ADA | | 2015-16 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | 1,306.43 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,368.53 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 14,129,392.96 | 10,951.83 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 14,129,392.96 | 10,951.83 |
| B. Required effort (Line A.2 times 90%) | 12,716,453.66 | 9,856.65 |
| C. Current year expenditures (Line I.E and Line II.B) | 16,158,614.24 | 12,368.53 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
|--|---------------------------|-----------------------------|
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 9,904,026.83 | 3.55% | 10,255,696.83 | 2.11% | 10,471,709.83 |
| 2. Federal Revenues | 8100-8299 | 1,896,594.23 | -4.93% | 1,803,027.59 | -1.57% | 1,774,675.11 |
| 3. Other State Revenues | 8300-8599 | 1,791,929.45 | -43.06% | 1,020,262.03 | -0.32% | 1,016,966.40 |
| 4. Other Local Revenues | 8600-8799 | 739,757.24 | -25.75% | 549,241.98 | -0.88% | 544,382.87 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 750,000.00 | 33.33% | 1,000,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 14,332,307.75 | 0.32% | 14,378,228.43 | 2.99% | 14,807,734.21 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 6,413,565.12 | | 6,497,127.00 |
| b. Step & Column Adjustment | | | | 137,626.00 | | 64,971.26 |
| c. Cost-of-Living Adjustment | | | | 30,143.74 | | 138,388.79 |
| d. Other Adjustments | | | | (84,207.86) | | (25,833.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 6,413,565.12 | 1.30% | 6,497,127.00 | 2.73% | 6,674,654.05 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,304,890.15 | | 3,350,509.48 |
| b. Step & Column Adjustment | | | | 25,093.04 | | 33,341.38 |
| c. Cost-of-Living Adjustment | | | | 20,526.29 | | 71,017.15 |
| d. Other Adjustments | | | | 0.00 | | (17,500.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,304,890.15 | 1.38% | 3,350,509.48 | 2.59% | 3,437,368.01 |
| 3. Employee Benefits | 3000-3999 | 3,247,236.09 | 5.54% | 3,427,215.73 | 7.45% | 3,682,517.95 |
| 4. Books and Supplies | 4000-4999 | 1,218,375.48 | 1.55% | 1,237,262.58 | -11.21% | 1,098,585.38 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,399,639.95 | -8.69% | 1,278,039.00 | 1.00% | 1,290,819.38 |
| 6. Capital Outlay | 6000-6999 | 190,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 475,916.94 | 0.24% | 477,057.49 | 0.00% | 477,057.40 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (24,881.22) | 0.00% | (24,881.22) | 0.00% | (24,881.22) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 31,000.00 | 0.00% | 31,000.00 | 0.00% | 31,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 16,255,742.51 | 0.11% | 16,273,330.06 | 2.42% | 16,667,120.95 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,923,434.76) | | (1,895,101.63) | | (1,859,386.74) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 8,754,967.38 | | 6,831,532.62 | | 4,936,430.99 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,831,532.62 | | 4,936,430.99 | | 3,077,044.25 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 13,650.00 | | 13,650.00 | | 13,650.00 |
| b. Restricted | 9740 | 744,070.42 | | 607,620.50 | | 341,678.96 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 5,098,467.65 | | 3,338,760.69 | | 1,721,688.04 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 975,344.55 | | 976,399.80 | | 1,000,027.25 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,831,532.62 | | 4,936,430.99 | | 3,077,044.25 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 975,344.55 | | 976,399.80 | | 1,000,027.25 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 975,344.55 | | 976,399.80 | | 1,000,027.25 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.00% | | 6.00% | | 6.00% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections) | | | | | | |
| | | 1,223.75 | | 1,219.92 | | 1,207.59 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 16,255,742.51 | | 16,273,330.06 | | 16,667,120.95 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 16,255,742.51 | | 16,273,330.06 | | 16,667,120.95 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 487,672.28 | | 488,199.90 | | 500,013.63 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 487,672.28 | | 488,199.90 | | 500,013.63 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 9,904,026.83 | 3.55% | 10,255,696.83 | 2.11% | 10,471,709.83 |
| 2. Federal Revenues | 8100-8299 | 1,272,483.75 | -3.37% | 1,229,614.31 | -0.97% | 1,217,732.87 |
| 3. Other State Revenues | 8300-8599 | 840,372.00 | -79.73% | 170,312.00 | -1.17% | 168,321.00 |
| 4. Other Local Revenues | 8600-8799 | 287,258.00 | -57.49% | 122,104.98 | -0.90% | 121,007.87 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 750,000.00 | 33.33% | 1,000,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (1,787,517.96) | 1.37% | (1,812,079.06) | 1.00% | (1,830,199.85) |
| 6. Total (Sum lines A1 thru A5c) | | 10,516,622.62 | 1.89% | 10,715,649.06 | 4.04% | 11,148,571.72 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,699,831.62 | | 5,775,014.96 |
| b. Step & Column Adjustment | | | | 132,602.00 | | 57,750.14 |
| c. Cost-of-Living Adjustment | | | | 26,789.20 | | 123,007.81 |
| d. Other Adjustments | | | | (84,207.86) | | (25,833.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,699,831.62 | 1.32% | 5,775,014.96 | 2.68% | 5,929,939.91 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,242,483.28 | | 2,276,734.97 |
| b. Step & Column Adjustment | | | | 18,718.71 | | 22,603.64 |
| c. Cost-of-Living Adjustment | | | | 15,532.98 | | 48,145.76 |
| d. Other Adjustments | | | | 0.00 | | (17,500.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,242,483.28 | 1.53% | 2,276,734.97 | 2.34% | 2,329,984.37 |
| 3. Employee Benefits | 3000-3999 | 2,433,139.04 | 5.51% | 2,567,261.94 | 7.45% | 2,758,495.61 |
| 4. Books and Supplies | 4000-4999 | 814,451.24 | 14.24% | 930,451.24 | -15.12% | 789,779.77 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 974,115.07 | -7.82% | 897,960.17 | 1.00% | 906,939.77 |
| 6. Capital Outlay | 6000-6999 | 190,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 56,000.00 | 0.00% | 56,000.00 | 0.00% | 56,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (60,122.51) | 0.00% | (60,122.51) | 0.00% | (60,122.51) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 31,000.00 | 0.00% | 31,000.00 | 0.00% | 31,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 12,380,897.74 | 0.75% | 12,474,300.77 | 2.15% | 12,742,016.92 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,864,275.12) | | (1,758,651.71) | | (1,593,445.20) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 7,951,737.32 | | 6,087,462.20 | | 4,328,810.49 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,087,462.20 | | 4,328,810.49 | | 2,735,365.29 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 13,650.00 | | 13,650.00 | | 13,650.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 5,098,467.65 | | 3,338,760.69 | | 1,721,688.04 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 975,344.55 | | 976,399.80 | | 1,000,027.25 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,087,462.20 | | 4,328,810.49 | | 2,735,365.29 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 975,344.55 | | 976,399.80 | | 1,000,027.25 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 975,344.55 | | 976,399.80 | | 1,000,027.25 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| LCFF Sources calculated using FCMAT's calculator 16.2c. Enrollment decreased by 9.5 ADA in 2016-17 and 2017-18. Federal Impact Aid funds decreased per student loss. Revenues adjusted for loss of ADA and one-time funding. Transfers in from Fund 17 were added to 2016-17 and 2017-18. Salaries were increased by COLA and 3% negotiated increases for 2016-17. Step & Column included. Reduction in staffing due to attrition. STRS and PERS increases were included in each of the out years. Once time expenditures increased in 2016-17 for textbook adoption, removed from 17-18. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 624,110.48 | -8.12% | 573,413.28 | -2.87% | 556,942.24 |
| 3. Other State Revenues | 8300-8599 | 951,557.45 | -10.68% | 849,950.03 | -0.15% | 848,645.40 |
| 4. Other Local Revenues | 8600-8799 | 452,499.24 | -5.60% | 427,137.00 | -0.88% | 423,375.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | |
| c. Contributions | 8980-8999 | 1,787,517.96 | 1.37% | 1,812,079.06 | 1.00% | 1,830,199.85 |
| 6. Total (Sum lines A1 thru A5c) | | 3,815,685.13 | -4.01% | 3,662,579.37 | -0.09% | 3,659,162.49 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 713,733.50 | | 722,112.04 |
| b. Step & Column Adjustment | | | | 5,024.00 | | 7,221.12 |
| c. Cost-of-Living Adjustment | | | | 3,354.54 | | 15,380.98 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 713,733.50 | 1.17% | 722,112.04 | 3.13% | 744,714.14 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,062,406.87 | | 1,073,774.51 |
| b. Step & Column Adjustment | | | | 6,374.33 | | 10,737.74 |
| c. Cost-of-Living Adjustment | | | | 4,993.31 | | 22,871.39 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,062,406.87 | 1.07% | 1,073,774.51 | 3.13% | 1,107,383.64 |
| 3. Employee Benefits | 3000-3999 | 814,097.05 | 5.63% | 859,953.79 | 7.45% | 924,022.34 |
| 4. Books and Supplies | 4000-4999 | 403,924.24 | -24.04% | 306,811.34 | 0.65% | 308,805.61 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 425,524.88 | -10.68% | 380,078.83 | 1.00% | 383,879.61 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 419,916.94 | 0.27% | 421,057.49 | 0.00% | 421,057.40 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 35,241.29 | 0.00% | 35,241.29 | 0.00% | 35,241.29 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 3,874,844.77 | -1.96% | 3,799,029.29 | 3.32% | 3,925,104.03 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (59,159.64) | | (136,449.92) | | (265,941.54) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 803,230.06 | | 744,070.42 | | 607,620.50 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 744,070.42 | | 607,620.50 | | 341,678.96 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 744,070.42 | | 607,620.50 | | 341,678.96 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 744,070.42 | | 607,620.50 | | 341,678.96 |

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | First Interim | Second Interim | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals (Form AI, Lines A6 and C9) | | |
| Current Year (2015-16) | 1,280.00 | 1,306.43 | 2.1% | Not Met |
| 1st Subsequent Year (2016-17) | 1,181.22 | 1,302.60 | 10.3% | Not Met |
| 2nd Subsequent Year (2017-18) | 1,167.89 | 1,290.27 | 10.5% | Not Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Dependent Charter was not included in first interim projected ADA totals. Fixed for Second Interim.

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:

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) | 1,349 | 1,340 | -0.7% | Met |
| 1st Subsequent Year (2016-17) | 1,339 | 1,330 | -0.7% | Met |
| 2nd Subsequent Year (2017-18) | 1,329 | 1,320 | -0.7% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|--|---|--|
| Third Prior Year (2012-13) | 1,180 | 1,236 | 95.5% |
| Second Prior Year (2013-14) | 1,240 | 1,254 | 98.9% |
| First Prior Year (2014-15) | 1,296 | 1,253 | 103.4% |
| | | Historical Average Ratio: | 99.3% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 99.8% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A6 and C9) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|--------|
| Current Year (2015-16) | 1,306 | 1,340 | 97.5% | Met |
| 1st Subsequent Year (2016-17) | 1,297 | 1,330 | 97.5% | Met |
| 2nd Subsequent Year (2017-18) | 1,287 | 1,320 | 97.5% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2015-16) | 9,897,012.73 | | |
| 1st Subsequent Year (2016-17) | 10,000,005.00 | 10,255,696.83 | 2.6% | Not Met |
| 2nd Subsequent Year (2017-18) | 10,213,650.00 | 10,471,709.83 | 2.5% | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

First Interim LCFF outyears did not include the increase in property tax dollars that were adjusted for second interim.

5. CRITERION: Salaries and Benefits

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

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2012-13) | 8,353,724.40 | 9,278,369.33 | 90.0% |
| Second Prior Year (2013-14) | 8,608,047.08 | 9,667,783.80 | 89.0% |
| First Prior Year (2014-15) | 9,673,766.48 | 11,200,108.92 | 86.4% |
| | Historical Average Ratio: | | 88.5% |

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

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2015-16) | 10,375,453.94 | 12,349,897.74 | 84.0% | Not Met |
| 1st Subsequent Year (2016-17) | 10,619,011.87 | 12,443,300.77 | 85.3% | Not Met |
| 2nd Subsequent Year (2017-18) | 11,018,419.89 | 12,711,016.92 | 86.7% | 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)

School site carryovers from 14-15 are causing the ratio not to be met for 2015-16. 3% Negotiated salary increases are causing the ratio not to be met for 16-17, increase removed from 17-18.

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) | 1,744,217.72 | 1,896,594.23 | 8.7% | Yes |
| 1st Subsequent Year (2016-17) | 1,657,096.38 | 1,803,027.59 | 8.8% | Yes |
| 2nd Subsequent Year (2017-18) | 1,621,516.70 | 1,774,675.11 | 9.4% | Yes |

Explanation:
(required if Yes)

Increase in Federal Impact Aid received since first interim.

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

| | | | | |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2015-16) | 1,791,929.45 | 1,791,929.45 | 0.0% | No |
| 1st Subsequent Year (2016-17) | 1,018,123.85 | 1,020,262.03 | 0.2% | No |
| 2nd Subsequent Year (2017-18) | 1,014,803.69 | 1,016,966.40 | 0.2% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2015-16) | 565,992.66 | 739,757.24 | 30.7% | Yes |
| 1st Subsequent Year (2016-17) | 546,554.98 | 549,241.98 | 0.5% | No |
| 2nd Subsequent Year (2017-18) | 541,288.87 | 544,382.87 | 0.6% | No |

Explanation:
(required if Yes)

Local revenue increased since first interim for insurance payment for total loss in transportation.

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2015-16) | 1,166,143.14 | 1,218,375.48 | 4.5% | No |
| 1st Subsequent Year (2016-17) | 1,245,749.37 | 1,237,262.58 | -0.7% | No |
| 2nd Subsequent Year (2017-18) | 1,172,241.67 | 1,098,585.38 | -6.3% | Yes |

Explanation:
(required if Yes)

Removal of textbook adoption in 2017-18.

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

| | | | | |
|-------------------------------|--------------|--------------|------|-----|
| Current Year (2015-16) | 1,364,392.55 | 1,399,639.95 | 2.6% | No |
| 1st Subsequent Year (2016-17) | 1,170,468.44 | 1,278,039.00 | 9.2% | Yes |
| 2nd Subsequent Year (2017-18) | 1,181,064.28 | 1,290,819.38 | 9.3% | Yes |

Explanation:
(required if Yes)

on-going expenditures were removed in first interim in the out-years by mistake. Fixed for second interim.

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) | 4,102,139.83 | 4,428,280.92 | 8.0% | Not Met |
| 1st Subsequent Year (2016-17) | 3,221,775.21 | 3,372,531.60 | 4.7% | Met |
| 2nd Subsequent Year (2017-18) | 3,177,609.26 | 3,336,024.38 | 5.0% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2015-16) | 2,530,535.69 | 2,618,015.43 | 3.5% | Met |
| 1st Subsequent Year (2016-17) | 2,416,217.81 | 2,515,301.58 | 4.1% | Met |
| 2nd Subsequent Year (2017-18) | 2,353,305.95 | 2,389,404.76 | 1.5% | Met |

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

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

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

| | |
|--|---|
| <p>Explanation: Federal Revenue (linked from 6A if NOT met)</p> | Increase in Federal Impact Aid received since first interim. |
| <p>Explanation: Other State Revenue (linked from 6A if NOT met)</p> | |
| <p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p> | Local revenue increased since first interim for insurance payment for total loss in transportation. |

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

| | |
|--|--|
| <p>Explanation: Books and Supplies (linked from 6A if NOT met)</p> | |
| <p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p> | |

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 | 485,274.72 | 628,023.22 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 628,324.68 | |

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) | 6.0% | 6.0% | 6.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.0% | 2.0% | 2.0% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2015-16) | (1,864,275.12) | 12,380,897.74 | 15.1% | Not Met |
| 1st Subsequent Year (2016-17) | (1,758,651.71) | 12,474,300.77 | 14.1% | Not Met |
| 2nd Subsequent Year (2017-18) | (1,593,445.20) | 12,742,016.92 | 12.5% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

STRS and PERS increases are a contributing factor to the deficits, as well as one time purchases and projects (i.e. textbook adoptions, maintenance projects)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2015-16) | 6,831,532.62 | Met |
| 1st Subsequent Year (2016-17) | 4,936,430.99 | Met |
| 2nd Subsequent Year (2017-18) | 3,077,044.25 | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2015-16) | 6,205,933.06 | 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): | 1,224 | 1,220 | 1,208 |
| 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):

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 16,255,742.51 | 16,273,330.06 | 16,667,120.95 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 16,255,742.51 | 16,273,330.06 | 16,667,120.95 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 487,672.28 | 488,199.90 | 500,013.63 |
| 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) | 487,672.28 | 488,199.90 | 500,013.63 |

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) | 975,344.55 | 976,399.80 | 1,000,027.25 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 975,344.55 | 976,399.80 | 1,000,027.25 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.00% | 6.00% | 6.00% |
| District's Reserve Standard (Section 10B, Line 7): | 487,672.28 | 488,199.90 | 500,013.63 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

The District has a large amount of one time Federal Impact Aid dollars. These dollars will be used to cover the deficits while LCFF is being completely implemented.

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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:

District receives Federal Impact Aid funds which are subject to reauthorization. Funds are used to fund on-going operations of the district and without these funds, would have to make cuts.

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) | (1,798,977.24) | (1,787,517.96) | -0.6% | (11,459.28) | Met |
| 1st Subsequent Year (2016-17) | (1,847,189.83) | (1,812,079.06) | -1.9% | (35,110.77) | Met |
| 2nd Subsequent Year (2017-18) | (1,916,828.88) | (1,830,199.85) | -4.5% | (86,629.03) | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2015-16) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2016-17) | 750,000.00 | 750,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2017-18) | 1,000,000.00 | 1,000,000.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2015-16) | 31,000.00 | 31,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2016-17) | 32,000.00 | 31,000.00 | -3.1% | (1,000.00) | Met |
| 2nd Subsequent Year (2017-18) | 32,000.00 | 31,000.00 | -3.1% | (1,000.00) | 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. MET - Projected contributions 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)

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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) | 599,927.00 | 599,927.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 781,449.00 | 781,449.00 |

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

| | Actuarial | Actuarial |
|---|--------------|--------------|
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Feb 01, 2014 | Feb 01, 2014 |

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) | 19,834.00 | 19,834.00 |
| 1st Subsequent Year (2016-17) | 19,834.00 | 19,834.00 |
| 2nd Subsequent Year (2017-18) | 19,834.00 | 19,834.00 |

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) | 0.00 | 0.00 |
| 1st Subsequent Year (2016-17) | 19,834.00 | 19,834.00 |
| 2nd Subsequent Year (2017-18) | 19,834.00 | 19,834.00 |

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

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

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|---|---|
| Current Year (2015-16) | 6 | 6 |
| 1st Subsequent Year (2016-17) | 4 | 4 |
| 2nd Subsequent Year (2017-18) | 2 | 2 |

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

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

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.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2014-15) | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 64.0 | 68.0 | 65.0 | 65.0 |

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

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

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

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

| | | |
|--|--|--|
| | | |
| | | |

| |
|--|
| |
|--|

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Certificated (Non-management) Step and Column Adjustments

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

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

| | | |
|--|--|--|
| | | |
| | | |

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2014-15) | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 70.1 | 70.4 | 69.7 | 69.3 |

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| | | |
|--|--|--|
| | | |
|--|--|--|

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | | |
|--|--|--|--|
| Classified (Non-management) Prior Year Settlements Negotiated Since First Interim | | | |
| Are any new costs negotiated since first interim for prior year settlements included in the interim? | | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |
| If Yes, explain the nature of the new costs: | | | |

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

| | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Attrition (layoffs and retirements) | | | |
| 1. Are savings from attrition included in the interim and MYPs? | | | |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |

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 | 12.0 | 11.3 | 11.0 | 11.0 |

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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Second Interim
2015-16 Original Budget
Technical Review Checks

Wheatland Elementary

Yuba County

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

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

IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | <u>PASSED</u> |

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCCF-TRANSFER - (W) - LCCF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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

Wheatland Elementary

Yuba County

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

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IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
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| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | <u>PASSED</u> |

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

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UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKSEXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2015-16 Projected Totals
Technical Review Checks

Wheatland Elementary

Yuba County

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IMPORT CHECKS

| | |
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| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
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| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
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| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | <u>PASSED</u> |

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.
PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.
PASSED

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)
PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.
PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.
PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.
PASSED

Checks Completed:

SACS2015ALL Financial Reporting Software - 2015.2.0
2/29/2016 7:39:50 AM

58-72751-0000000

Second Interim
2015-16 Actuals to Date
Technical Review Checks

Wheatland Elementary

Yuba County

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

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

IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | <u>PASSED</u> |

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

Wheatland School District

2015-16 Budget Assumptions—Second Interim

LCFF/RL SOURCES:

ADA Projections:

The budget was updated at Second Interim ADA projected at 1223.75. This is an increase of 17.23 students from First Interim. This is mainly due to mobility of students at Beale AFB and Inter-District transfers.

LCFF:

Implementation of the Local Control Funding Formula began on 7-1-13. The 2015-16 LCFF calculations were updated at Second Interim utilizing FCMAT's LCFF calculator v16.2c. Transfers of the In Lieu of Property Taxes to the Charter were included as is the EPA estimates.

FEDERAL REVENUE:

Title 8:

Slight increase from First Interim due to additional payments received. Estimated 2015-16 payments based on 75% LOT and no Table 9 payments. Section 8002 payments of \$6,748 was included.

Department of Defense:

Estimate \$114,000 to be received in the summer of 2016.

All Other Federal Revenues:

Consolidated Application amounts increased at Second Interim to ConApp Part II entitlements (including additional dollars for 14-15 for Title III Immigrant funds of \$1,076, Title I carryover amount \$6964, additional prior year MAA funds \$10,689).

CATEGORICAL PROGRAMS:

With the implementation of Local Control Funding Formula under the 2013-14 Budget Act, many of the State categorical programs are now included within the District's base funding.

OTHER STATE REVENUE:

Mandated Costs:

Remains the same as First Interim. These dollars are one-time in nature.

Lottery Revenue:

Budgeted at \$140.00 for unrestricted and \$41 for Prop 20 Instructional Materials as per latest SSC Dartboard.

All other state revenues:

Remains the same as First Interim.

LOCAL REVENUE:

Interest: Increased to \$84,734.23 for second interim. This account will be watched closely, as low interest rates are having an impact on interest earnings.

Sale of Equipment: Remains the same as First Interim.

Fees: Remains budgeted at \$55,000 for the after school local fees.

Interagency Services: Interagency Services remain budgeted at \$20,408.88 for business services and oversight to Wheatland Charter Academy.

Special Education: Addition of \$3,429.00 for prior year refund from Sutter County and an increase of \$6,619.73 in the district allocation for AB602.

All other local revenues: Increase budget at Second Interim for bus replacement of \$159,192.00, BTSA Reimbursement of \$4,715.00 and miscellaneous increases.

Transfers In: None are anticipated.

EXPENDITURES:

Certificated Salaries: Adjustment to salaries as needed at Second Interim. Step & column increases were budgeted for WESTA as well as Management/Admin. Additional time for home/hospital and Saturday School was included in the budget. Coaching stipends restored to the General fund budget after being cut since 2008-09. Intervention staffing for Targeted populations included in the budget.

Classified Salaries: Adjusted as need at Second Interim including Con App changes and movement of staff.

Benefits: Health & Welfare: Certificated & Classified budgeted at respective Caps of \$11,000 per contractual agreements.

For Statutory Benefits the following rates were used:

| | |
|-----------------|---------|
| STRS | 10.73% |
| PERS | 11.847% |
| Social Security | 6.2% |
| Medicare | 1.45% |
| UI | .05% |
| Wk Comp | 1.8353% |

(\$291,152 added to expenditures for the STRS On-Behalf payments)

4000-7000 Expenses:

Supply & services budgets updated to CBEDS numbers and include the \$100.00 per student being allocated to the schools along with \$74.64 + \$17.83 for Targeted populations (in addition to staffing for targeted programs). An additional \$61.48 per student was allocated to the schools for admin supplies & services, while \$45.09 per student was allocated for operation/custodial costs. Grant costs included for ASES \$424,718.31, Mental Health expenses budgeted as per revenue estimates. Contributions to restricted programs revised at Second Interim to \$1,787,517.96. Encroachments by program are: Special Ed \$1,159,494.74, Routine Restricted Maintenance \$628,023.22.

Contributions to other funds are as follows: Cafeteria - \$6,000 (support of breakfast program). The Child Development fund - \$25,000.00.

Ending Balance:

\$975,344.55 was reserved for economic uncertainties in the budget. The County Office of Ed. requires this higher amount over the State requirement of 3% due to the large impact of Federal monies that the District receives. Assignments: Accrued Vacation liability in the amount of \$62,358.76 included as well as \$1,080,474.28 for Salaries & Benefits to cover cash flow issues from the Federal Impact Aid & State deferrals. Deficit Recovery Funds of \$2,919,359.11 recognized. Lottery dollars in the amount of \$1,036,275.50 are anticipated to be needed for future textbook adoption. \$744,070.42 in restricted fund monies were recognized in their appropriate resources.

FUND BALANCE:

The fund balance is anticipated to decrease by \$1,923,434.76 which is \$365,326.97 less than First Interim. This is due to an increase in property tax of \$157,329.00, local revenue increase of \$159,192.00 and decrease in certificated salaries of \$48,805.97 due to EPA and Special Ed increases.

OTHER FUNDS:

Fund 09 – Charter

Revenues and expenditures for 82.54 ADA budgeted. 3% Salary Schedule increases were budgeted. This fund is expected to decrease by \$32,819.55 due mainly to loss of ADA, LCFF phase-in and one-time purchases of equipment & supplies, but still maintains a healthy reserve.

Fund 12 – Child Devel.

Local revenues anticipated to be \$40,818.92. General Fund contribution of \$25,000.00. 3% Salary Schedule increases were budgeted. Expenditures were budgeted at \$570,621.58. The fund is anticipated to decrease by \$22,334.66 due to decrease in State funding.

Fund 13 – Cafeteria

Federal revenue budgeted at \$370,000 based on anticipated student participation. State revenue budgeted at \$28,000 with local revenue for cash sales & interest expected to be \$161,375.62. 3% Salary Schedule increases were budgeted. Step & Column increases budgeted. \$6,000 contribution from the General Fund is expected at this time to support the breakfast program. Fund is expected to deficit spend \$37,226.26 due to lower interest revenues, one-time expenditures, and higher food costs.

Fund 14 – Deferred Maint.

No State allocation or match as LCFF implementation has folded these funds into the base. The District chooses to maintain this separate fund to account for building maintenance. Interest budgeted at \$1,696.96. District wide expenses anticipated to be \$274,300 from the Five year Deferred Maintenance plan. Contribution from the General Fund of \$65,170 included.

Fund 17 – Special Reserve

Interest revenue budgeted at \$19,800. No Transfers Out anticipated.

Fund 25 – Capital Facilities

Developer fees & Interest budgeted at \$10,500.

Fund 40 – Sp Res Cap Outlay.

This fund has been restructured to be the main construction and capital outlay fund for the District. Interest revenue decreased to \$20,000.

Fund 67—Self Insurance

Fund accounts for retiree benefits. This is a FASB fund and follows full accrual accounting. The OPEB liability has been fully recognized and the fund still maintains a positive fund balance of \$849,658.25. The normal cost of the ARC will be contributed by the General Fund.