

## MEMO

TO: Members of the Board of Education

FROM: Geri Partida, Assistant Superintendent, Business Division *GP*

DATE: December 10, 2015

RE: **2015-16 FIRST INTERIM FINANCIAL REPORT**

The First Interim Report shows an available ending balance for 2015-16 of \$60.8 million, \$47 million of this is over the 5% reserve. The July Adopted budget had an available ending balance of \$62.1 million, of which \$48.8 million was over the 5% reserve. The First Interim available ending balance is projected down from the July Adopted budget by \$1.4 million dollars.

The First Interim compares the October 31, 2015 budget to July Adopted. The projections incorporate the estimated carry-overs of restricted funds along with the adjustments stated below. Here is a brief description of the First Interim changes:

### REVENUES

- LCFF income revised down by \$0.5 million due to gap funding changes, and an additional \$0.5 million to Deferred Maintenance
- Federal grants were adjusted up by \$0.8 million due to revenue subject to deferral and adjustments to 15-16 revenue
- Other State revenue was adjusted up by \$0.5 million due to increased lottery revenue
- Other local revenue was adjusted up \$0.2 million as a result of gifts, donations, carryover and outside funded personnel

### EXPENDITURES

- Certificated Salaries have been adjusted up \$1.6 million as a result of the Educator Effectiveness Grant for staff development
- Classified Salaries were adjusted up \$0.3 million for reconciliation of actual salaries, and outside funded positions.
- Fringe benefit costs were adjusted up \$0.5 million for reconciliation of actual salaries & staffing
- Books and supplies were adjusted up \$4.9 million for increased costs of textbook adoption, one-time E-rate match, one-time uniform replacement, final Common Core expenditures and school and categorical carryovers currently budgeted in books and supplies
- Services, other operating expenses were adjusted up \$0.7 million due to increased special education costs and California Clean Energy grant costs

## ADMINISTRATIVE COMMENT

The fiscal operating environment for districts remains somewhat uncertain, and each district must address its own unique set of risk factors in determining budget priorities and creating multiyear projections. Factors contributing to an unpredictable operating environment exist on both the revenue and expenditure sides of the budget. These factors may cause future revenue uncertainty:

- The precise level of LCFF gap funding provided in any given year is subject to economic conditions as well as political decisions by the Governor and Legislature.
- The dependence of LCFF entitlements on shifting unduplicated eligible pupil counts as well as ADA, which adds a level of complexity to revenue forecasting that was not present under the revenue limit system.
- Severe declining enrollment has a great impact on the level of LCFF funding. Declining enrollment equals less revenue.
- While most of the 2013 sequestration cuts to Federal revenues appear to have been restored for the current fiscal year, sequestration provisions remain in effect through 2023.

Future expenditure uncertainty may arise from the following:

- Possibly needing to shift supplemental and concentration grant funding so that it is “principally directed towards” providing increased or improved services to specific pupil subgroups as specified in the proposed LCFF expenditure regulations.
- Continued changes in legislative mandates including increased costs associated with retirement plans (STRS, PERS, and OPEB), potential penalties or other costs associated with the Affordable Care Act, and new leave costs associated with the Healthy Families Act.
- Pressure on labor costs that are complicated by the fact that districts in the same labor market may receive significantly different year over year funding increases.
- Costs associated with maintaining functions and programs that were previously funded through categorical programs such as deferred maintenance or adult education.

The uncertain operating environment reflected above is coupled with demands for ever greater transparency, local accountability under the LCAP, and with increased expectations from all sides due to the perception of the availability of more funding.

While further LCFF revenue growth is projected in 2016-17 and 2017-18, the new funding will not be sufficient to meet all the competing demands for increased expenditures. Districts will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency. The keys to protecting fiscal flexibility and solvency in an uncertain environment include:

1. Maintaining adequate reserves to allow for unanticipated circumstances.
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed if needed.

Reserves and fiscal flexibility are necessary to protect the integrity of the educational program in an unpredictable operating environment.

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

1st Interim Projection	85% COLA	1.02% COLA		1.02% COLA		1.60% COLA		2.48% COLA	
Description	2014-15 Unaudited Actuals	2015-16 July Budget	Percent of Change	2015-16 1st Interim	Percent of Change	2016-17 Est. Budget	Percent of Change	2017-18 Est. Budget	Percent of Change
Beginning Balance July 1	\$ 67,033,375	\$ 53,207,427		\$ 59,096,750		\$ 60,754,332		\$ 50,183,121	
<b>Revenue:</b>									
LCFF/Revenue Limit Sources	\$ 203,899,884	\$ 220,585,372	8.2%	\$ 219,570,258	-0.5%	\$ 221,054,133	0.7%	\$ 224,892,657	1.7%
Federal Revenue	\$ 9,708,032	\$ 9,710,875	0.0%	\$ 10,468,481	7.8%	\$ 10,248,037	-2.1%	\$ 10,248,037	0.0%
Other State Revenue	\$ 28,712,094	\$ 41,415,021	44.2%	\$ 41,950,761	1.3%	\$ 24,451,544	-41.7%	\$ 24,441,035	0.0%
Other Local Revenues	\$ 4,257,600	\$ 2,787,021	-34.5%	\$ 3,032,366	8.8%	\$ 2,822,038	-6.9%	\$ 2,837,173	0.5%
<b>Total, Revenues:</b>	<b>\$ 246,577,610</b>	<b>\$ 274,498,289</b>	<b>11.3%</b>	<b>\$ 275,021,866</b>	<b>0.2%</b>	<b>\$ 258,575,752</b>	<b>-6.0%</b>	<b>\$ 262,418,902</b>	<b>1.5%</b>
<b>Expenditures:</b>									
Certificated Salaries	\$ 124,299,366	\$ 122,450,023	-1.5%	\$ 124,060,529	1.3%	\$ 121,933,841	-1.7%	\$ 122,259,392	0.3%
Classified Salaries	\$ 32,665,737	\$ 34,466,519	5.5%	\$ 34,764,371	0.9%	\$ 35,321,920	1.6%	\$ 36,080,755	2.1%
Employee Benefits	\$ 52,264,266	\$ 59,889,543	14.6%	\$ 60,377,892	0.8%	\$ 66,103,029	9.5%	\$ 73,380,571	11.0%
Books & Supplies	\$ 8,950,868	\$ 9,397,043	5.0%	\$ 14,301,894	52.2%	\$ 9,495,376	-33.6%	\$ 9,645,376	1.6%
Services, Other									
Operating Expenses	\$ 29,868,704	\$ 27,187,188	-9.0%	\$ 27,913,292	2.7%	\$ 25,974,051	-6.9%	\$ 26,737,422	2.9%
Capital Outlay	\$ 651,396	\$ 6,115,128	838.8%	\$ 5,853,080	-4.3%	\$ 853,080	-85.4%	\$ 853,080	0.0%
Other Outgo	\$ 6,049,029	\$ 6,338,540	4.8%	\$ 6,338,540	0.0%	\$ 6,327,262	-0.2%	\$ 6,327,262	0.0%
Support Costs	\$ (235,129)	\$ (245,314)	4.3%	\$ (245,314)	0.0%	\$ (351,428)	43.3%	\$ (351,428)	0.0%
LCFF Supplemental	\$ -	\$ -		\$ -	0.0%	\$ 628,247	0.0%	\$ 1,362,446	0.0%
Making Progress 24:1	\$ -	\$ -		\$ -		\$ 2,861,586		\$ 3,111,586	
<b>Total, Expenditures:</b>	<b>\$ 254,514,236</b>	<b>\$ 265,598,670</b>	<b>4.4%</b>	<b>\$ 273,364,284</b>	<b>2.9%</b>	<b>\$ 269,146,963</b>	<b>-1.5%</b>	<b>\$ 279,406,463</b>	<b>3.8%</b>
<b>Other Financing Sources/Uses:</b>									
Interfund Transfers Out/Uses	\$ -	\$ -		\$ -		\$ -		\$ -	
Interfund Transfers In/Sources	\$ -	\$ -		\$ -		\$ -		\$ -	
Contributions	\$ -	\$ -		\$ -		\$ -		\$ -	
<b>Total Expenditures &amp; Other Sources/Uses:</b>	<b>\$ 254,514,236</b>	<b>\$ 265,598,670</b>	<b>4.4%</b>	<b>\$ 273,364,284</b>	<b>2.9%</b>	<b>\$ 269,146,963</b>	<b>-1.5%</b>	<b>\$ 279,406,463</b>	<b>3.8%</b>
<b>Net Inc. (Dec.) In Fund Balance</b>	<b>\$ (7,936,625)</b>	<b>\$ 8,899,619</b>	<b>-212.1%</b>	<b>\$ 1,657,582</b>	<b>-81.4%</b>	<b>\$ (10,571,211)</b>	<b>-737.7%</b>	<b>\$ (16,987,560)</b>	<b>60.7%</b>
<b>Ending Balance</b>	<b>\$ 59,096,749</b>	<b>\$ 62,107,046</b>	<b>5.1%</b>	<b>\$ 60,754,332</b>	<b>-2.2%</b>	<b>\$ 50,183,121</b>	<b>-17.4%</b>	<b>\$ 33,195,561</b>	<b>-33.9%</b>
<b>Components of Ending Balance:</b>									
Revolving Cash	\$ 120,000	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%
Stores	\$ 319,729	\$ 354,168	10.8%	\$ 319,729	-9.7%	\$ 319,729	0.0%	\$ 319,729	0.0%
Prepaid Expenditures	\$ 214,278	\$ -		\$ -		\$ -		\$ -	
<b>Designated for Economic Uncertainties</b>	<b>\$ 12,725,712</b>	<b>\$ 13,279,933</b>		<b>\$ 13,668,214</b>		<b>\$ 13,457,348</b>		<b>\$ 13,970,323</b>	
Restricted Ending Balances	\$ 4,746,932	\$ 2,441,010		\$ 3,035,899		\$ 1,704,777		\$ 4,920	
Site/Dept CarryOver/CC	\$ 1,886,249	\$ 1,712,079		\$ 659,900		\$ 659,900		\$ 659,900	
<b>Unappropriated Amount</b>	<b>\$ 39,083,849</b>	<b>\$ 44,199,857</b>		<b>\$ 42,950,580</b>		<b>\$ 33,921,367</b>		<b>\$ 18,120,689</b>	

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

UNRESTRICTED	.85% COLA			1.02% COLA			1.02% COLA			1.60% COLA			2.48% COLA		
Description	2014-15 Unaudited Actuals	2015-16 July Budget	Percent of Change	2015-16 1st Interim	Percent of Change	2016-17 Est. Budget	Percent of Change	2017-18 Est. Budget	Percent of Change	2017-18 Est. Budget	Percent of Change				
Beginning Balance July 1	\$ 60,144,336	50,353,625		54,340,954		\$ 57,718,433		\$ 48,478,344							
<b>Revenue:</b>															
LCFF/Revenue Limit Sources	\$ 203,899,884	\$ 220,585,372	8.2%	\$ 219,570,258	-0.5%	\$ 221,054,133	0.7%	\$ 224,892,657	0.0%						
Federal Revenue	\$ 25,933	\$ 13,357	-48.5%	\$ 78,043	484.3%	\$ 78,043	0.0%	\$ 78,043	0.0%						
Other State Revenue	\$ 7,148,144	\$ 21,651,116	202.9%	\$ 20,005,420	-7.6%	\$ 4,993,097	-75.0%	\$ 4,842,389	-3.0%						
Other Local Revenues	\$ 2,521,933	\$ 1,580,392	-37.3%	\$ 1,622,935	2.7%	\$ 1,677,200	3.3%	\$ 1,692,335	0.9%						
	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%						
<b>Total, Revenues:</b>	<b>\$ 213,595,894</b>	<b>\$ 243,830,237</b>	<b>14.2%</b>	<b>\$ 241,276,656</b>	<b>-1.0%</b>	<b>\$ 227,802,473</b>	<b>-5.6%</b>	<b>\$ 231,505,424</b>	<b>1.6%</b>						
<b>Expenditures:</b>															
Certificated Salaries	\$ 103,010,198	\$ 102,404,207	-0.6%	\$ 101,454,022	-0.9%	\$ 100,528,251	-0.9%	\$ 100,951,756	0.4%						
Classified Salaries	\$ 19,493,128	\$ 20,564,704	5.5%	\$ 20,916,964	1.7%	\$ 21,224,141	1.5%	\$ 21,758,967	2.5%						
Employee Benefits	\$ 41,625,462	\$ 48,016,879	15.4%	\$ 48,136,024	0.2%	\$ 52,697,637	9.5%	\$ 58,455,994	10.9%						
Books & Supplies	\$ 2,989,357	\$ 6,105,359	104.2%	\$ 9,642,493	57.9%	\$ 6,637,416	-31.2%	\$ 6,787,416	2.3%						
Services, Other															
Operating Expenses	\$ 23,455,697	\$ 19,383,123	0.0%	\$ 19,495,379	0.6%	\$ 17,778,783	-8.8%	\$ 18,307,591	3.0%						
Capital Outlay	\$ 460,707	\$ 5,283,671	1046.9%	\$ 5,292,841	0.2%	\$ 292,841	-94.5%	\$ 292,841	0.0%						
Other Outgo	\$ 4,249,498	\$ 4,439,196	4.5%	\$ 4,439,196	0.0%	\$ 4,439,196	0.0%	\$ 4,439,196	0.0%						
Support Costs	\$ (1,982,801)	\$ (2,174,472)	9.7%	\$ (2,296,660)	5.6%	\$ (2,296,660)	0.0%	\$ (2,296,660)	0.0%						
LCFF Supplemental	\$ -	\$ -	0.0%	\$ -	0.0%	\$ 628,247	0.0%	\$ 1,362,446	0.0%						
Making Progress 24:1	\$ -	\$ -		\$ -		\$ 2,861,586		\$ 3,111,586							
<b>Total, Expenditures:</b>	<b>\$ 193,301,246</b>	<b>\$ 204,022,667</b>	<b>5.5%</b>	<b>\$ 207,080,259</b>	<b>1.5%</b>	<b>\$ 204,791,438</b>	<b>-1.1%</b>	<b>\$ 213,171,133</b>	<b>4.1%</b>						
<b>Other Financing Sources/Uses:</b>															
Interfund Transfers Out/Uses	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%						
Interfund Transfers In/Sources	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%						
Contributions	\$ (26,098,030)	\$ (30,495,159)	16.8%	\$ (30,818,918)	1.1%	\$ (32,251,124)	4.6%	\$ (33,621,994)	4.3%						
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 219,399,276</b>	<b>\$ 234,517,826</b>	<b>6.9%</b>	<b>\$ 237,899,177</b>	<b>1.4%</b>	<b>\$ 237,042,562</b>	<b>-0.4%</b>	<b>\$ 246,793,127</b>	<b>4.1%</b>						
<b>Net Inc. (Dec.) In Fund Balance</b>	<b>\$ (5,803,382)</b>	<b>\$ 9,312,411</b>	<b>-260.5%</b>	<b>\$ 3,377,479</b>	<b>-63.7%</b>	<b>\$ (9,240,088)</b>	<b>-373.6%</b>	<b>\$ (15,287,703)</b>	<b>65.4%</b>						
<b>Ending Balance</b>	<b>\$ 54,340,954</b>	<b>\$ 59,666,036</b>	<b>9.8%</b>	<b>\$ 57,718,433</b>	<b>-3.3%</b>	<b>\$ 48,478,344</b>	<b>-16.0%</b>	<b>\$ 33,190,641</b>	<b>-31.5%</b>						
<b>Components of Ending Balance:</b>															
Revolving Cash	\$ 120,000	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%						
Stores	\$ 319,729	\$ 354,168	10.8%	\$ 319,729	-9.7%	\$ 319,729	0.0%	\$ 319,729	0.0%						
Prepaid Expenditures	\$ 205,415	\$ -		\$ -		\$ -		\$ -							
<b>Designated for Economic Uncertainties</b>	<b>\$ 12,725,712</b>	<b>\$ 13,279,933</b>		<b>\$ 13,668,214</b>		<b>\$ 13,457,348</b>		<b>\$ 13,970,323</b>							
Restricted Ending Balances	\$ -	\$ -		\$ -		\$ -		\$ -							
Site/Dept CarryOver/CC	\$ 1,886,249	\$ 1,712,079		\$ 659,900		\$ 659,900		\$ 659,900							
<b>Unappropriated Amount</b>	<b>\$ 39,083,849</b>	<b>\$ 44,199,857</b>		<b>\$ 42,950,590</b>		<b>\$ 33,921,367</b>		<b>\$ 18,120,689</b>							

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

RESTRICTED	.85% COLA		1.02% COLA		1.02% COLA		1.60% COLA		2.48% COLA	
Description	2014-15 Unaudited Actuals	2015-16 July Budget	Percent of Change	2015-16 1st Interim	Percent of Change	2016-17 Est. Budget	Percent of Change	2017-18 Est. Budget	Percent of Change	
Beginning Balance July 1	\$ 6,889,039	2,853,802		4,755,796		\$ 3,035,899		\$ 1,704,777		
<b>Revenue:</b>										
LCFF/Revenue Limit Sources	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	
Federal Revenue	\$ 9,682,099	\$ 9,697,518	0.2%	\$ 10,390,438	7.1%	\$ 10,169,994	-2.1%	\$ 10,169,994	0.0%	
Other State Revenue	\$ 21,563,950	\$ 19,763,905	-8.3%	\$ 21,945,341	11.0%	\$ 19,458,447	-11.3%	\$ 19,598,646	0.7%	
Other Local Revenues	\$ 1,735,667	\$ 1,206,629	-30.5%	\$ 1,409,431	16.8%	\$ 1,144,838	-18.8%	\$ 1,144,838	0.0%	
<b>Total Revenues:</b>	<b>\$ 32,981,716</b>	<b>\$ 30,668,052</b>	<b>-7.0%</b>	<b>\$ 33,745,210</b>	<b>10.0%</b>	<b>\$ 30,773,279</b>	<b>-8.8%</b>	<b>\$ 30,913,478</b>	<b>0.5%</b>	
<b>Expenditures:</b>										
Certificated Salaries	\$ 21,289,167	\$ 20,045,816	-5.8%	\$ 22,606,507	12.8%	\$ 21,405,591	-5.3%	\$ 21,307,637	-0.5%	
Classified Salaries	\$ 13,172,609	\$ 13,901,815	5.5%	\$ 13,847,407	-0.4%	\$ 14,097,779	1.8%	\$ 14,321,789	1.6%	
Employee Benefits	\$ 10,638,803	\$ 11,872,664	11.6%	\$ 12,241,868	3.1%	\$ 13,405,392	9.5%	\$ 14,924,576	11.3%	
Books & Supplies	\$ 5,961,510	\$ 3,291,684	-44.8%	\$ 4,659,401	41.6%	\$ 2,857,960	-38.7%	\$ 2,857,960	0.0%	
Services, Other										
Operating Expenses	\$ 6,413,007	\$ 7,804,065	21.7%	\$ 8,417,913	7.9%	\$ 8,195,267	-2.6%	\$ 8,429,831	2.9%	
Capital Outlay	\$ 190,690	\$ 831,457	336.0%	\$ 560,239	-32.6%	\$ 560,239	0.0%	\$ 560,239	0.0%	
Other Outgo	\$ 1,799,531	\$ 1,899,344	5.5%	\$ 1,899,344	0.0%	\$ 1,888,066	-0.6%	\$ 1,888,066	0.0%	
Support Costs	\$ 1,747,672	\$ 1,929,158	10.4%	\$ 2,051,346	6.3%	\$ 1,945,232	-5.2%	\$ 1,945,232	0.0%	
Making Progress 24:1	\$ -	\$ -		\$ -	0.0%	\$ -		\$ -		
<b>Total Expenditures:</b>	<b>\$ 61,212,990</b>	<b>\$ 61,576,003</b>	<b>0.6%</b>	<b>\$ 66,284,025</b>	<b>7.6%</b>	<b>\$ 64,355,525</b>	<b>-2.9%</b>	<b>\$ 66,235,329</b>	<b>2.9%</b>	
<b>Other Financing Sources/Uses:</b>										
Interfund Transfers Out/Uses	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	
Interfund Transfers In/Sources	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	
Contributions	\$ 26,098,030	\$ 30,495,159	0.0%	\$ 30,818,918	1.1%	\$ 32,251,124	5.8%	\$ 33,621,994	4.3%	
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 35,114,960</b>	<b>\$ 31,080,844</b>	<b>-11.5%</b>	<b>\$ 35,465,107</b>	<b>14.1%</b>	<b>\$ 32,104,401</b>	<b>-9.5%</b>	<b>\$ 32,613,336</b>	<b>1.6%</b>	
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ (2,133,244)</b>	<b>\$ (412,792)</b>	<b>-80.6%</b>	<b>\$ (1,719,897)</b>	<b>316.6%</b>	<b>\$ (1,331,122)</b>	<b>-22.6%</b>	<b>\$ (1,699,856)</b>	<b>0.0%</b>	
<b>Ending Balance</b>	<b>\$ 4,755,795</b>	<b>\$ 2,441,010</b>	<b>-48.7%</b>	<b>\$ 3,035,899</b>	<b>24.4%</b>	<b>\$ 1,704,777</b>	<b>-43.8%</b>	<b>\$ 4,920</b>	<b>-99.7%</b>	
<b>Components of Ending Balance:</b>										
Revolving Cash	\$ -	\$ -		\$ -		\$ -		\$ -		
Prepaid Expenditures	\$ 8,863	\$ -		\$ -		\$ -		\$ -		
<b>Designated for Economic Uncertainties</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		
Restricted Ending Balances (9740)	\$ 4,746,932	\$ 2,441,010		\$ 3,035,899		\$ 1,704,777		\$ 4,920		
	\$ -	\$ -		\$ -		\$ -		\$ -		
<b>Unappropriated Amount</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ (0)</b>		

**SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
2015-16, 2016-17 & 2017-18 1st Interim Estimates**

	2015-2016 Estimate	2016-2017 Estimate	2017-2018 Estimate
<b>COLA</b>	1.02%	1.60%	2.48%
Funded COLA	1.02%	1.60%	2.48%
*Gap Funding Percentage	51.52%	35.55%	26.61%
LCFF Entitlement per ADA	7,867	8,184	8,382
LCFF Entitlement per ADA / Gates Charter	7,811	8,133	8,345
SVUSD Avg Unduplicated Count (incl. county)	29.85	29.19	29.50
Gates Avg Charter Unduplicated Count	67.23	66.40	66.12

\*DOF 15-16 &amp; 16-17, AVG 17-18

LOTTERY (per ADA) unrestricted - SSC estimates	\$140.00	\$140.00	\$140.00
Restricted	\$41.00	\$41.00	\$41.00

ENROLLMENT ESTIMATES/Includes SDC By Grade			
Grades K-3	7,384	7,075	6,973
Grades 4-6	5,994	5,720	5,761
Grades 7-8	4,440	4,403	4,264
Grades 9-12	9,828	9,695	9,600
Sub total Non-Charter Enrollment	27,646	26,893	26,598
Gates Charter	1,039	1,039	1,039
Total	28,685	27,932	27,637

ENROLLMENT INCR/DECR FOR PROJECTED INCOME	(333)	(753)	(295)
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ADA USED FOR LCFF/REVENUE LIMIT CALCULATIONS			
ADA - Regular	27,015	25,885	25,913
OCDE Special Ed	219	219	219
Subtotal District ADA prior to OPA	27,234	26,857	26,132
ADA - OPA Adjustment	0	-533	0
Subtotal District ADA	27,234	26,324	26,132
ADA - Gates Charter	1,000	1,000	1,000
Total District and Gates Charter	28,234	27,324	27,132

SCHOOL RESOURCE ALLOCATION			
Elementary	\$49.11	\$49.11	\$49.11
Intermediate	\$44.49	\$44.49	\$44.49
High School	\$59.44	\$59.44	\$59.44

SCHOOL RESOURCE ALLOCATION CARRYOVER	\$631,529	\$631,529	\$631,529
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FRINGE BENEFIT RATES			
STRS	10.730%	12.580%	14.430%
PERS	11.847%	13.050%	16.600%
ARS	1.300%	1.300%	1.300%
OASDI	6.200%	6.200%	6.200%
MEDICARE	1.450%	1.450%	1.450%
SUI	0.050%	0.050%	0.050%
WORKERS COMPENSATION	1.500%	1.500%	1.500%
ANNUAL HEALTH INSURANCE (Per Employee Composite)	\$19,956	\$21,952	\$24,147

TRANSPORTATION FEES	\$96,000	\$96,000	\$96,000
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INTEREST INCOME			
Interest Rate on Funds in County Treasury:	0.47%	0.47%	0.47%

The estimated cost of providing a 1% Salary Schedule increase to all bargaining units in 2015-16 is \$1,673,771


MANDATES/TRANSFERS IN/OUT			
Mandated Block Grant, K-8, \$28.42 per ADA, 9-12, \$56 per ADA, Charter-\$14.21 per ADA	\$1,045,273	\$1,031,290	\$1,023,051
Mandated Block Grant - One Time / Estimated \$529 per ADA	\$14,824,569	\$0	\$0
Educator Effectiveness Grant - One Time	\$1,928,116	\$0	\$0
Adult Education Transfer Out to Fund 11	\$1,000,000	\$1,000,000	\$1,000,000
Deferred Maintenance Transfer Out to Fund 14	\$1,500,000	\$1,500,000	\$1,500,000

**SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
2015-16, 2016-17 & 2017-18 1st Interim Estimates**

	2015-2016 Estimate	2016-2017 Estimate	2017-2018 Estimate
<b>STAFF ADDED FOR GROWTH (FTE)</b>			
<b><u>CERTIFICATED</u></b>			
1/5 Assignments (Off Ratio) / LCAP - Special Ed	0.00		
K-6 Literacy Coaches / LCAP	2.00		
7-8 Literacy Coaches / LCAP	4.00		
Coordinator, Health Services	1.00		
Director I, Selpa	1.00		
District Coordinator, 12 Months	1.00		
District Health Services Specialist	-1.00		
Mental Health Counselors / LCAP	4.00		
Program Specialist III	1.00		
Psychologist	2.00		
Preschool Assessment Teacher	1.00		
Regular Teachers / New	3.00		
Elementary Teachers / Progress towards CSR 24:1			
Special Ed/Foundationa	2.00		
Regular Teacher / Declining Enrollment	-21.69	-7.00	-10.00
Regular Teacher / Charter School Loss of ADA		-12.00	
Special Ed - SDC	1.00		
Special Ed Mild/Moderate	3.49		
Speech and Language Teacher	3.00		
Teacher on Special Assignment			
<b>TOTAL CERTIFICATED</b>	<b>6.80</b>	<b>-19.00</b>	<b>-10.00</b>
<b><u>CLASSIFIED</u></b>			
Accounting Technician			
Account Clerk II			
Budget Clerk	-1.00		
Custodians	3.70		
Clerk II, School Sites	7.86		
Clerk III, Payroll	0.46		
Computer Analysts I/LCAP	4.00		
Computer Lab Assistants	0.92		
Help Desk Technician / LCAP	1.00		
Instructional Aides Mild/Moderate	0.93		
Information Service System Manager	1.00		
M&O Plumber	1.00		
Position Control Technician	1.00		
Secretary to Director/Selpa	1.00		
School Nurse Assistant	-0.75		
School Nurse Assistant	1.00		
Technology Assistants / LCAP	10.00		
Warehouse Workers	1.00		
<b>TOTAL CLASSIFIED</b>	<b>33.12</b>		<b>0.00</b>
<b>TOTAL STAFFING INCREASE/DECREASE</b>	<b>39.92</b>	<b>-19.00</b>	<b>-10.00</b>



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)

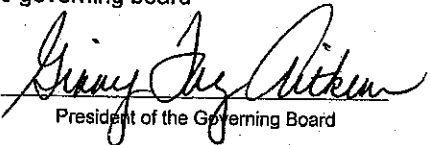
Signed:  Date: 12/11/15  
District Superintendent or Designee

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: December 10, 2015

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: Geri Partida Telephone: 949 580-3226  
Title: Assistant Superintendent, Business E-mail: geri.partida@svusd.org

**Criteria and Standards Review Summary**

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	220,585,372.00	219,570,258.00	27,190,977.14	219,570,258.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,710,875.00	11,263,538.00	1,265,170.63	10,468,481.00	(795,057.00)	-7.1%
3) Other State Revenue		8300-8599	41,415,021.00	41,950,761.00	5,435,633.09	41,950,761.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,787,021.00	3,148,923.00	702,541.05	3,032,366.00	(116,557.00)	-3.7%
5) TOTAL, REVENUES			274,498,289.00	275,933,480.00	34,594,321.91	275,021,866.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	122,450,023.00	124,319,701.00	25,975,726.31	124,060,529.00	259,172.00	0.2%
2) Classified Salaries		2000-2999	34,466,519.00	34,798,653.00	6,781,991.46	34,764,371.00	34,282.00	0.1%
3) Employee Benefits		3000-3999	59,889,543.00	60,641,248.00	15,918,617.48	60,377,892.00	263,356.00	0.4%
4) Books and Supplies		4000-4999	9,397,043.00	15,392,414.00	3,853,177.73	14,301,894.00	1,090,520.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	27,187,188.00	28,870,865.00	6,910,762.39	27,913,292.00	957,573.00	3.3%
6) Capital Outlay		6000-6999	6,115,128.00	5,853,080.00	642,859.92	5,853,080.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,338,540.00	6,338,540.00	1,234,075.29	6,338,540.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(245,314.00)	(245,314.00)	0.00	(245,314.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			265,598,670.00	275,969,187.00	61,317,210.58	273,364,284.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			8,899,619.00	(35,707.00)	(26,722,888.67)	1,657,582.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,899,619.00	(35,707.00)	(26,722,888.67)	1,657,582.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,207,427.00	59,096,750.00		59,096,750.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,207,427.00	59,096,750.00		59,096,750.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,207,427.00	59,096,750.00		59,096,750.00		
2) Ending Balance, June 30 (E + F1e)			62,107,046.00	59,061,043.00		60,754,332.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	354,168.00	319,729.00		319,729.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,441,010.00	2,227,891.00		3,035,899.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,712,079.00	0.00		659,900.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,279,933.00	13,279,933.00		13,668,214.00		
Unassigned/Unappropriated Amount		9790	44,199,856.00	43,113,490.00		42,950,590.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	68,466,883.00	67,951,637.00	20,431,276.88	67,951,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,646,738.00	5,646,870.00	1,448,856.00	5,646,870.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	962,508.00	962,506.00	0.00	962,508.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	132,752,111.00	132,752,111.00	0.00	132,752,111.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,856,058.00	4,856,058.00	3,187,902.22	4,856,058.00	0.00	0.0%
Prior Years' Taxes		8043	2,169,027.00	2,169,027.00	1,986,842.11	2,169,027.00	0.00	0.0%
Supplemental Taxes		8044	3,227,477.00	3,227,477.00	727,323.73	3,227,477.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,487,587.00	1,487,587.00	808,776.20	1,487,587.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,016,985.00	3,016,985.00	0.00	3,016,985.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>222,585,372.00</b>	<b>222,070,258.00</b>	<b>28,590,977.14</b>	<b>222,070,258.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)	(2,500,000.00)	(1,400,000.00)	(2,500,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>220,585,372.00</b>	<b>219,570,258.00</b>	<b>27,190,977.14</b>	<b>219,570,258.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,785,899.00	4,926,755.00	0.00	4,926,755.00	0.00	0.0%
Special Education Discretionary Grants		8182	789,655.00	846,549.00	150,445.30	846,549.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	13,357.00	13,357.00	0.00	13,357.00	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	2,242,751.00	2,939,255.00	655,909.41	2,498,367.00	(440,888.00)	-15.0%
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	500,923.00	1,011,911.00	129,051.87	657,742.00	(354,169.00)	-35.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	42,448.00	10,612.00	42,448.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	396,696.00	443,379.00	111,068.00	443,379.00	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	179,402.00	173,006.00	4,730.40	173,006.00	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	802,192.00	866,878.00	203,353.65	866,878.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,710,875.00</b>	<b>11,263,538.00</b>	<b>1,265,170.63</b>	<b>10,468,481.00</b>	<b>(795,057.00)</b>	<b>-7.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	15,055,565.00	15,055,565.00	4,387,920.00	15,055,565.00	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	171,495.00	173,258.00	48,512.24	173,258.00	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	17,880,011.00	15,877,903.00	0.00	15,877,903.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,735,140.00	5,297,815.00	0.00	5,297,815.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	214,924.00	214,924.00	0.00	214,924.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,069,613.00	1,069,613.00	0.00	1,069,613.00	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	2,288,273.00	4,261,683.00	999,200.85	4,261,683.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>41,415,021.00</b>	<b>41,950,761.00</b>	<b>5,435,633.09</b>	<b>41,950,761.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	943,791.00	943,791.00	291,798.46	943,791.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	81,511.86	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	96,000.00	96,000.00	73,697.00	96,000.00	0.00	0.0%
Interagency Services		8677	323,883.00	609,526.00	31,839.07	492,969.00	(116,557.00)	-19.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,173,347.00	1,249,606.00	223,694.66	1,249,606.00	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,787,021.00</b>	<b>3,148,923.00</b>	<b>702,541.05</b>	<b>3,032,366.00</b>	<b>(116,557.00)</b>	<b>-3.7%</b>
<b>TOTAL, REVENUES</b>			<b>274,498,289.00</b>	<b>275,933,480.00</b>	<b>34,594,321.91</b>	<b>275,021,866.00</b>	<b>(911,614.00)</b>	<b>-0.3%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	106,013,034.00	107,204,036.00	21,000,958.81	106,944,864.00	259,172.00	0.2%
Certificated Pupil Support Salaries		1200	5,381,107.00	5,232,778.00	1,342,116.09	5,232,778.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,615,502.00	11,442,507.00	3,552,232.98	11,442,507.00	0.00	0.0%
Other Certificated Salaries		1900	440,380.00	440,380.00	80,418.43	440,380.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>122,450,023.00</b>	<b>124,319,701.00</b>	<b>25,975,726.31</b>	<b>124,060,529.00</b>	<b>259,172.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,660,156.00	9,778,412.00	1,444,618.85	9,748,924.00	29,488.00	0.3%
Classified Support Salaries		2200	9,967,975.00	10,008,826.00	2,489,290.86	10,008,826.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,569,317.00	1,569,570.00	380,994.78	1,569,570.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,785,292.00	11,756,881.00	2,292,244.00	11,756,881.00	0.00	0.0%
Other Classified Salaries		2900	1,483,779.00	1,684,964.00	174,842.97	1,680,170.00	4,794.00	0.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>34,466,519.00</b>	<b>34,798,653.00</b>	<b>6,781,991.46</b>	<b>34,764,371.00</b>	<b>34,282.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,228,247.00	13,560,270.00	1,578,143.68	13,556,870.00	3,400.00	0.0%
PERS		3201-3202	3,290,733.00	3,298,654.00	702,283.39	3,298,654.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,131,171.00	4,175,018.00	832,922.94	4,175,018.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,395,430.00	31,719,664.00	10,369,796.72	31,459,708.00	259,956.00	0.8%
Unemployment Insurance		3501-3502	77,964.00	79,358.00	36,604.99	79,358.00	0.00	0.0%
Workers' Compensation		3601-3602	2,338,938.00	2,381,224.00	492,032.24	2,381,224.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,427,060.00	5,427,060.00	1,906,833.52	5,427,060.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>59,889,543.00</b>	<b>60,641,248.00</b>	<b>15,918,617.48</b>	<b>60,377,892.00</b>	<b>263,356.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,651,006.00	3,048,514.00	1,694,276.75	2,949,614.00	98,900.00	3.2%
Books and Other Reference Materials		4200	139,488.00	127,992.00	25,320.87	127,992.00	0.00	0.0%
Materials and Supplies		4300	4,754,312.00	7,858,069.00	1,375,628.12	6,866,449.00	991,620.00	12.6%
Noncapitalized Equipment		4400	2,852,237.00	4,357,839.00	757,951.99	4,357,839.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,397,043.00</b>	<b>15,392,414.00</b>	<b>3,853,177.73</b>	<b>14,301,894.00</b>	<b>1,090,520.00</b>	<b>7.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,502,462.00	7,489,102.00	1,068,330.62	7,489,102.00	0.00	0.0%
Travel and Conferences		5200	718,473.00	828,162.00	120,701.46	801,790.00	26,372.00	3.2%
Dues and Memberships		5300	97,771.00	139,437.00	106,329.40	139,437.00	0.00	0.0%
Insurance		5400-5450	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,245,455.00	6,245,455.00	1,774,043.29	6,245,455.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,530,162.00	2,606,459.00	713,585.81	2,498,512.00	107,947.00	4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(634,432.00)	(660,367.00)	(130,081.83)	(660,367.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,797,881.00	10,460,356.00	1,829,192.03	9,637,102.00	823,254.00	7.9%
Communications		5900	629,416.00	462,261.00	128,661.61	462,261.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,187,188.00</b>	<b>28,870,865.00</b>	<b>6,910,762.39</b>	<b>27,913,292.00</b>	<b>957,573.00</b>	<b>3.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	63,543.00	63,543.00	73,661.49	63,543.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,632,124.00	5,141,294.00	208,435.06	5,141,294.00	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	77,600.00	117,600.00	97,690.45	117,600.00	0.00	0.0%
Equipment Replacement		6500	341,861.00	530,643.00	263,072.92	530,643.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>6,115,128.00</b>	<b>5,853,080.00</b>	<b>642,859.92</b>	<b>5,853,080.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,219.00	17,219.00	0.00	17,219.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Payments to County Offices		7142	3,242,962.00	3,242,962.00	702,155.28	3,242,962.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,728,359.00	2,728,359.00	531,920.01	2,728,359.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,338,540.00</b>	<b>6,338,540.00</b>	<b>1,234,075.29</b>	<b>6,338,540.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,314.00)	(245,314.00)	0.00	(245,314.00)	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(245,314.00)</b>	<b>(245,314.00)</b>	<b>0.00</b>	<b>(245,314.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>265,598,670.00</b>	<b>275,969,187.00</b>	<b>61,317,210.58</b>	<b>273,364,284.00</b>	<b>2,604,903.00</b>	<b>0.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	220,585,372.00	219,570,258.00	27,190,977.14	219,570,258.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,357.00	78,043.00	71,692.82	78,043.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,651,116.00	20,005,420.00	6,783.84	20,005,420.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,580,392.00	1,622,935.00	615,119.36	1,622,935.00	0.00	0.0%
5) TOTAL REVENUES			243,830,237.00	241,276,656.00	27,884,573.16	241,276,656.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	102,404,207.00	101,454,022.00	21,372,345.51	101,454,022.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,564,704.00	20,916,964.00	4,267,622.40	20,916,964.00	0.00	0.0%
3) Employee Benefits		3000-3999	48,016,879.00	48,376,024.00	12,510,148.07	48,136,024.00	240,000.00	0.5%
4) Books and Supplies		4000-4999	6,105,359.00	10,194,446.00	1,000,943.49	9,642,493.00	551,953.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	19,383,123.00	19,603,326.00	5,541,306.61	19,495,379.00	107,947.00	0.6%
6) Capital Outlay		6000-6999	5,283,671.00	5,292,841.00	223,463.01	5,292,841.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,439,196.00	4,439,196.00	920,971.13	4,439,196.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,174,472.00)	(2,311,279.00)	0.00	(2,296,660.00)	(14,619.00)	0.6%
9) TOTAL EXPENDITURES			204,022,667.00	207,965,540.00	45,836,800.22	207,080,259.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,807,570.00	33,311,116.00	(17,952,227.06)	34,196,397.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,495,159.00)	(30,818,918.00)	0.00	(30,818,918.00)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(30,495,159.00)	(30,818,918.00)	0.00	(30,818,918.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,312,411.00	2,492,198.00	(17,952,227.06)	3,377,479.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,353,625.00	54,340,954.00		54,340,954.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,353,625.00	54,340,954.00		54,340,954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,353,625.00	54,340,954.00		54,340,954.00		
2) Ending Balance, June 30 (E + F1e)			59,666,036.00	56,833,152.00		57,718,433.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	354,168.00	319,729.00		319,729.00		
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		9760	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,712,079.00	0.00		659,900.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,279,933.00	13,279,933.00		13,668,214.00		
Unassigned/Unappropriated Amount		9790	44,199,856.00	43,113,490.00		42,950,590.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	68,466,883.00	67,951,637.00	20,431,276.88	67,951,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,646,738.00	5,646,870.00	1,448,856.00	5,646,870.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	962,506.00	962,506.00	0.00	962,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	132,752,111.00	132,752,111.00	0.00	132,752,111.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,856,058.00	4,856,058.00	3,187,902.22	4,856,058.00	0.00	0.0%
Prior Years' Taxes		8043	2,169,027.00	2,169,027.00	1,986,842.11	2,169,027.00	0.00	0.0%
Supplemental Taxes		8044	3,227,477.00	3,227,477.00	727,923.73	3,227,477.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,487,587.00	1,487,587.00	808,776.20	1,487,587.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,016,985.00	3,016,985.00	0.00	3,016,985.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>222,585,372.00</b>	<b>222,070,258.00</b>	<b>28,590,977.14</b>	<b>222,070,258.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)	(2,500,000.00)	(1,400,000.00)	(2,500,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>220,585,372.00</b>	<b>219,570,258.00</b>	<b>27,190,977.14</b>	<b>219,570,258.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%
Forest Reserve Funds		8260	13,357.00	13,357.00	0.00	13,357.00	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						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3199, 4036-4126,							
Other No Child Left Behind	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	64,686.00	71,692.82	64,686.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,357.00</b>	<b>78,043.00</b>	<b>71,692.82</b>	<b>78,043.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,880,011.00	15,877,903.00	0.00	15,877,903.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,741,345.00	4,097,757.00	0.00	4,097,757.00	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	29,760.00	29,760.00	6,783.84	29,760.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,651,116.00</b>	<b>20,005,420.00</b>	<b>6,783.84</b>	<b>20,005,420.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	943,791.00	943,791.00	291,798.46	943,791.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	81,511.86	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	96,000.00	96,000.00	73,697.00	96,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	290,601.00	333,144.00	168,112.04	333,144.00	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,580,392.00</b>	<b>1,622,935.00</b>	<b>615,119.36</b>	<b>1,622,935.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>243,830,237.00</b>	<b>241,276,656.00</b>	<b>27,884,573.16</b>	<b>241,276,656.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	88,184,728.00	86,710,253.00	17,092,565.32	86,710,253.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,661,780.00	4,442,890.00	1,138,092.43	4,442,890.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,218,093.00	9,961,273.00	3,099,279.69	9,961,273.00	0.00	0.0%
Other Certificated Salaries		1900	339,606.00	339,606.00	42,408.07	339,606.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>102,404,207.00</b>	<b>101,454,022.00</b>	<b>21,372,345.51</b>	<b>101,454,022.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,039,747.00	1,141,932.00	135,278.30	1,141,932.00	0.00	0.0%
Classified Support Salaries		2200	6,220,415.00	6,269,844.00	1,576,973.06	6,269,844.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,138,452.00	1,138,452.00	294,665.89	1,138,452.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,921,075.00	10,901,702.00	2,114,144.58	10,901,702.00	0.00	0.0%
Other Classified Salaries		2900	1,245,015.00	1,465,034.00	146,560.57	1,465,034.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,564,704.00</b>	<b>20,916,964.00</b>	<b>4,267,622.40</b>	<b>20,916,964.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,094,806.00	11,167,536.00	1,084,524.97	11,167,536.00	0.00	0.0%
PERS		3201-3202	2,084,532.00	2,100,188.00	450,391.97	2,100,188.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,968,396.00	2,991,370.00	595,750.87	2,991,370.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,219,707.00	25,453,375.00	8,318,192.34	25,213,375.00	240,000.00	0.9%
Unemployment Insurance		3501-3502	61,376.00	61,842.00	33,108.94	61,842.00	0.00	0.0%
Workers' Compensation		3601-3602	1,842,206.00	1,855,859.00	385,662.46	1,855,859.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,745,856.00	4,745,856.00	1,642,516.52	4,745,856.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>48,016,879.00</b>	<b>48,376,024.00</b>	<b>12,510,148.07</b>	<b>48,136,024.00</b>	<b>240,000.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	121,337.00	1,341,720.00	29,699.12	1,242,820.00	98,900.00	7.4%
Books and Other Reference Materials		4200	113,104.00	109,608.00	24,526.93	109,608.00	0.00	0.0%
Materials and Supplies		4300	3,254,070.00	5,174,468.00	790,670.34	4,721,415.00	453,053.00	8.8%
Noncapitalized Equipment		4400	2,616,848.00	3,568,650.00	156,047.10	3,568,650.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,105,359.00</b>	<b>10,194,446.00</b>	<b>1,000,943.49</b>	<b>9,642,493.00</b>	<b>551,953.00</b>	<b>5.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,433,550.00	4,433,550.00	858,172.14	4,433,550.00	0.00	0.0%
Travel and Conferences		5200	475,202.00	500,137.00	61,735.99	500,137.00	0.00	0.0%
Dues and Memberships		5300	75,775.00	117,372.00	82,254.40	117,372.00	0.00	0.0%
Insurance		5400-5450	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,245,455.00	6,245,455.00	1,774,043.29	6,245,455.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,364,628.00	1,543,775.00	410,176.21	1,435,828.00	107,947.00	7.0%
Transfers of Direct Costs		5710	(38,435.00)	(45,271.00)	(5,033.67)	(45,271.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(634,432.00)	(660,367.00)	(130,081.83)	(660,367.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,539,719.00	5,714,314.00	1,062,904.11	5,714,314.00	0.00	0.0%
Communications		5900	621,661.00	454,361.00	127,135.97	454,361.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,383,123.00</b>	<b>19,603,326.00</b>	<b>5,541,306.61</b>	<b>19,495,379.00</b>	<b>107,947.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	63,543.00	63,543.00	73,661.49	63,543.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,132,124.00	5,141,294.00	50,108.08	5,141,294.00	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	77,600.00	77,600.00	76,257.46	77,600.00	0.00	0.0%
Equipment Replacement		6500	10,404.00	10,404.00	23,436.00	10,404.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,289,671.00</b>	<b>5,292,841.00</b>	<b>223,463.01</b>	<b>5,292,841.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,710,837.00	1,710,837.00	389,051.12	1,710,837.00	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	2,728,359.00	2,728,359.00	531,920.01	2,728,359.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,439,196.00</b>	<b>4,439,196.00</b>	<b>920,971.13</b>	<b>4,439,196.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,929,158.00)	(2,055,965.00)	0.00	(2,051,346.00)	(14,619.00)	0.7%
Transfers of Indirect Costs - Interfund		7350	(245,314.00)	(245,314.00)	0.00	(245,314.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,174,472.00)</b>	<b>(2,311,279.00)</b>	<b>0.00</b>	<b>(2,296,660.00)</b>	<b>(14,619.00)</b>	<b>0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>204,022,667.00</b>	<b>207,965,540.00</b>	<b>45,836,800.22</b>	<b>207,080,259.00</b>	<b>885,281.00</b>	<b>0.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(30,495,159.00)	(30,818,918.00)	0.00	(30,818,918.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(30,495,159.00)</b>	<b>(30,818,918.00)</b>	<b>0.00</b>	<b>(30,818,918.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>(30,495,159.00)</b>	<b>(30,818,918.00)</b>	<b>0.00</b>	<b>(30,818,918.00)</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,697,518.00	11,185,495.00	1,193,477.81	10,390,438.00	(795,057.00)	-7.1%
3) Other State Revenue		8300-8599	19,763,905.00	21,945,341.00	5,428,849.25	21,945,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,206,629.00	1,525,988.00	87,421.69	1,409,431.00	(116,557.00)	-7.6%
<b>5) TOTAL REVENUES</b>			<b>30,668,082.00</b>	<b>34,656,824.00</b>	<b>6,709,748.75</b>	<b>33,745,210.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,045,816.00	22,865,679.00	4,603,380.80	22,606,507.00	259,172.00	1.1%
2) Classified Salaries		2000-2999	13,901,815.00	13,881,689.00	2,514,369.06	13,847,407.00	34,282.00	0.2%
3) Employee Benefits		3000-3999	11,872,664.00	12,265,224.00	3,408,469.41	12,241,868.00	23,356.00	0.2%
4) Books and Supplies		4000-4999	3,291,684.00	5,197,968.00	2,852,234.24	4,659,401.00	538,567.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	7,804,065.00	9,267,539.00	1,369,455.78	8,417,913.00	849,626.00	9.2%
6) Capital Outlay		6000-6999	831,457.00	560,239.00	419,396.91	560,239.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,899,344.00	1,899,344.00	313,104.16	1,899,344.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,929,158.00	2,065,965.00	0.00	2,051,346.00	14,619.00	0.7%
<b>9) TOTAL EXPENDITURES</b>			<b>61,576,003.00</b>	<b>68,003,647.00</b>	<b>15,480,410.36</b>	<b>66,284,025.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(30,907,951.00)</b>	<b>(33,346,823.00)</b>	<b>(8,770,661.61)</b>	<b>(32,538,815.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	30,495,159.00	30,818,918.00	0.00	30,818,918.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>30,495,159.00</b>	<b>30,818,918.00</b>	<b>0.00</b>	<b>30,818,918.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(412,792.00)	(2,527,905.00)	(8,770,661.61)	(1,719,897.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,853,802.00	4,755,796.00		4,755,796.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,853,802.00	4,755,796.00		4,755,796.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,853,802.00	4,755,796.00		4,755,796.00		
2) Ending Balance, June 30 (E + F1e)			2,441,010.00	2,227,891.00		3,035,899.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,441,010.00	2,227,891.00		3,035,899.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,785,899.00	4,926,755.00	0.00	4,926,755.00	0.00	0.0%
Special Education Discretionary Grants		8182	789,655.00	846,549.00	150,445.30	846,549.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	2,242,751.00	2,939,255.00	655,909.41	2,498,367.00	(440,888.00)	-15.0%
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	500,923.00	1,011,911.00	129,051.87	657,742.00	(354,169.00)	-35.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	42,448.00	10,612.00	42,448.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	396,696.00	443,379.00	111,068.00	443,379.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-3199, 4036-4126,	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	179,402.00	173,006.00	4,790.40	173,006.00	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	802,192.00	802,192.00	131,660.83	802,192.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,697,518.00</b>	<b>11,185,495.00</b>	<b>1,193,477.81</b>	<b>10,390,438.00</b>	<b>(795,057.00)</b>	<b>-7.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	15,055,565.00	15,055,565.00	4,387,920.00	15,055,565.00	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	171,495.00	173,258.00	48,512.24	173,258.00	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 Material		8560	993,795.00	1,200,058.00	0.00	1,200,058.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	214,924.00	214,924.00	0.00	214,924.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,069,613.00	1,069,613.00	0.00	1,069,613.00	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	2,258,513.00	4,231,923.00	992,417.01	4,231,923.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>19,763,905.00</b>	<b>21,945,341.00</b>	<b>5,428,849.25</b>	<b>21,945,341.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	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		
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	323,883.00	609,526.00	31,839.07	492,969.00	(116,557.00)	-19.1%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm								
		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	882,746.00	916,462.00	55,582.62	916,462.00	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%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,206,629.00</b>	<b>1,525,988.00</b>	<b>87,421.69</b>	<b>1,409,431.00</b>	<b>(116,557.00)</b>	<b>-7.6%</b>
<b>TOTAL, REVENUES</b>			<b>30,668,052.00</b>	<b>34,656,824.00</b>	<b>6,709,748.75</b>	<b>33,745,210.00</b>	<b>(911,614.00)</b>	<b>-2.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,828,306.00	20,493,783.00	3,908,393.49	20,234,611.00	259,172.00	1.3%
Certificated Pupil Support Salaries		1200	719,327.00	789,888.00	204,023.66	789,888.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,397,409.00	1,481,234.00	452,953.29	1,481,234.00	0.00	0.0%
Other Certificated Salaries		1900	100,774.00	100,774.00	38,010.36	100,774.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,045,816.00</b>	<b>22,865,679.00</b>	<b>4,603,380.80</b>	<b>22,606,507.00</b>	<b>259,172.00</b>	<b>1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,620,409.00	8,636,480.00	1,309,340.55	8,606,992.00	29,488.00	0.3%
Classified Support Salaries		2200	3,747,560.00	3,738,982.00	912,317.80	3,738,982.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	430,865.00	431,118.00	86,328.89	431,118.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	864,217.00	855,179.00	178,099.42	855,179.00	0.00	0.0%
Other Classified Salaries		2900	238,764.00	219,930.00	29,282.40	215,136.00	4,794.00	2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,901,815.00</b>	<b>13,881,689.00</b>	<b>2,514,369.06</b>	<b>13,847,407.00</b>	<b>34,282.00</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,133,441.00	2,392,734.00	493,618.71	2,389,334.00	3,400.00	0.1%
PERS		3201-3202	1,206,201.00	1,198,468.00	251,891.42	1,198,468.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,162,775.00	1,183,648.00	237,172.07	1,183,648.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,175,723.00	6,266,289.00	2,051,604.38	6,246,333.00	19,956.00	0.3%
Unemployment Insurance		3501-3502	16,588.00	17,516.00	3,496.05	17,516.00	0.00	0.0%
Workers' Compensation		3601-3602	496,732.00	525,365.00	106,369.78	525,365.00	0.00	0.0%
OPEB, Allocated		3701-3702	681,204.00	681,204.00	264,317.00	681,204.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,872,664.00</b>	<b>12,265,224.00</b>	<b>3,408,469.41</b>	<b>12,241,868.00</b>	<b>23,356.00</b>	<b>0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,529,669.00	1,706,794.00	1,664,577.63	1,706,794.00	0.00	0.0%
Books and Other Reference Materials		4200	26,384.00	18,384.00	793.94	18,384.00	0.00	0.0%
Materials and Supplies		4300	1,500,242.00	2,683,601.00	584,957.78	2,145,034.00	538,567.00	20.1%
Noncapitalized Equipment		4400	235,389.00	789,189.00	601,904.89	789,189.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,291,684.00</b>	<b>5,197,968.00</b>	<b>2,852,234.24</b>	<b>4,659,401.00</b>	<b>538,567.00</b>	<b>10.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,068,912.00	3,055,552.00	210,158.48	3,055,552.00	0.00	0.0%
Travel and Conferences		5200	243,271.00	328,025.00	58,965.47	301,653.00	26,372.00	8.0%
Dues and Memberships		5300	21,996.00	22,065.00	24,075.00	22,065.00	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	1,165,534.00	1,062,684.00	303,409.60	1,062,684.00	0.00	0.0%
Transfers of Direct Costs		5710	38,435.00	45,271.00	5,033.67	45,271.00	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	3,258,162.00	4,746,042.00	766,287.92	3,922,788.00	823,254.00	17.3%
Communications		5900	7,755.00	7,900.00	1,525.64	7,900.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,804,065.00</b>	<b>9,267,539.00</b>	<b>1,369,455.78</b>	<b>8,417,913.00</b>	<b>849,626.00</b>	<b>9.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	0.00	158,327.00	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	40,000.00	21,432.99	40,000.00	0.00	0.0%
Equipment Replacement		6500	331,457.00	520,239.00	239,636.92	520,239.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>831,457.00</b>	<b>560,239.00</b>	<b>419,396.91</b>	<b>560,239.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,219.00	17,219.00	0.00	17,219.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Payments to County Offices		7142	1,532,125.00	1,532,125.00	313,104.16	1,532,125.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,899,344.00</b>	<b>1,899,344.00</b>	<b>313,104.16</b>	<b>1,899,344.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,929,158.00	2,065,965.00	0.00	2,051,346.00	14,619.00	0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,929,158.00</b>	<b>2,065,965.00</b>	<b>0.00</b>	<b>2,051,346.00</b>	<b>14,619.00</b>	<b>0.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>61,576,003.00</b>	<b>68,003,647.00</b>	<b>15,480,410.36</b>	<b>66,284,025.00</b>	<b>1,719,622.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	30,495,159.00	30,818,918.00	0.00	30,818,918.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>30,495,159.00</b>	<b>30,818,918.00</b>	<b>0.00</b>	<b>30,818,918.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>30,495,159.00</b>	<b>30,818,918.00</b>	<b>0.00</b>	<b>30,818,918.00</b>	<b>0.00</b>	<b>0.0%</b>

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
5640	Medi-Cal Billing Option	125,508.00
6230	California Clean Energy Jobs Act	808,008.00
6500	Special Education	601,167.00
6510	Special Ed: Early Ed Individuals with Excepti	242,448.00
6512	Special Ed: Mental Health Services	1,250,056.00
9010	Other Restricted Local	8,712.00
Total, Restricted Balance		<u>3,035,899.00</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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,994.08	27,015.49	26,637.60	27,015.49	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	26,994.08	27,015.49	26,637.60	27,015.49	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	194.68	194.24	194.24	194.24	0.00	0%
b. Special Education-Special Day Class	23.20	22.25	22.25	22.25	0.00	0%
c. Special Education-NPS/LCI	2.44	2.33	2.33	2.33	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	220.32	218.82	218.82	218.82	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	27,214.40	27,234.31	26,856.42	27,234.31	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	1,019.29	1,000.04	1,000.04	1,000.04	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	1,019.29	1,000.04	1,000.04	1,000.04	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,019.29	1,000.04	1,000.04	1,000.04	0.00	0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources	8010-8099	219,570,258.00	0.68%	221,054,133.00	1.74%	224,892,657.00
2. Federal Revenues	8100-8299	10,468,481.00	-2.11%	10,248,037.00	0.00%	10,248,037.00
3. Other State Revenues	8300-8599	41,950,761.00	-41.71%	24,451,544.00	-0.04%	24,441,035.00
4. Other Local Revenues	8600-8799	3,032,366.00	-6.94%	2,822,038.00	0.54%	2,837,173.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		275,021,866.00	-5.98%	258,575,752.00	1.49%	262,418,902.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				124,060,529.00		121,933,841.00
b. Step & Column Adjustment				2,054,329.00		2,022,720.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,181,017.00)		(1,697,169.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	124,060,529.00	-1.71%	121,933,841.00	0.27%	122,259,392.00
2. Classified Salaries						
a. Base Salaries				34,764,371.00		35,321,920.00
b. Step & Column Adjustment				906,199.00		935,445.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(348,650.00)		(176,609.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,764,371.00	1.60%	35,321,920.00	2.15%	36,080,756.00
3. Employee Benefits	3000-3999	60,377,892.00	9.48%	66,103,029.00	11.01%	73,380,370.00
4. Books and Supplies	4000-4999	14,301,894.00	-33.61%	9,495,376.00	1.58%	9,645,376.00
5. Services and Other Operating Expenditures	5000-5999	27,913,292.00	-6.95%	25,974,050.00	2.94%	26,737,422.00
6. Capital Outlay	6000-6999	5,853,080.00	-85.43%	853,080.00	0.00%	853,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,338,540.00	-0.18%	6,327,262.00	0.00%	6,327,262.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,314.00)	43.26%	(351,428.00)	0.00%	(351,428.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				3,489,833.00		4,474,032.00
11. Total (Sum lines B1 thru B10)		273,364,284.00	-1.54%	269,146,963.00	3.81%	279,406,462.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,657,582.00		(10,571,211.00)		(16,987,560.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		59,096,750.00		60,754,332.00		50,183,121.00
2. Ending Fund Balance (Sum lines C and D1)		60,754,332.00		50,183,121.00		33,195,561.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	439,729.00		439,729.00		439,729.00
b. Restricted	9740	3,035,899.00		1,704,777.00		4,920.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	659,900.00		659,900.00		659,900.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,668,214.00		13,457,348.00		13,970,323.00
2. Unassigned/Unappropriated	9790	42,950,590.00		33,921,367.00		18,120,689.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		60,754,332.00		50,183,121.00		33,195,561.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,668,214.00		13,457,348.00		13,970,323.00
c. Unassigned/Unappropriated	9790	42,950,590.00		33,921,367.00		18,120,689.00
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)		56,618,804.00		47,378,715.00		32,091,012.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.71%		17.60%		11.49%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		2,205,450.00		2,205,450.00		2,205,450.00
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)						
		27,856.46		27,132.00		26,848.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		273,364,284.00		269,146,963.00		279,406,462.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		273,364,284.00		269,146,963.00		279,406,462.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,200,928.52		8,074,408.89		8,382,193.86
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)		8,200,928.52		8,074,408.89		8,382,193.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	219,570,258.00	0.68%	221,054,133.00	1.74%	224,892,657.00
2. Federal Revenues	8100-8299	78,043.00	0.00%	78,043.00	0.00%	78,043.00
3. Other State Revenues	8300-8599	20,005,420.00	-75.04%	4,993,097.00	-3.02%	4,842,389.00
4. Other Local Revenues	8600-8799	1,622,935.00	3.34%	1,677,200.00	0.90%	1,692,335.00
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	(30,818,918.00)	4.65%	(32,251,124.00)	4.25%	(33,621,994.00)
6. Total (Sum lines A1 thru A5c)		210,457,738.00	-7.08%	195,551,349.00	1.19%	197,883,430.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				101,454,022.00		100,528,251.00
b. Step & Column Adjustment				1,689,304.00		1,676,146.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,615,075.00)		(1,252,641.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,454,022.00	-0.91%	100,528,251.00	0.42%	100,951,756.00
2. Classified Salaries						
a. Base Salaries				20,916,964.00		21,224,141.00
b. Step & Column Adjustment				620,872.00		640,947.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(313,695.00)		(106,121.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,916,964.00	1.47%	21,224,141.00	2.52%	21,758,967.00
3. Employee Benefits	3000-3999	48,136,024.00	9.48%	52,697,637.00	10.93%	58,455,994.00
4. Books and Supplies	4000-4999	9,642,493.00	-31.16%	6,637,416.00	2.26%	6,787,416.00
5. Services and Other Operating Expenditures	5000-5999	19,495,379.00	-8.81%	17,778,783.00	2.97%	18,307,591.00
6. Capital Outlay	6000-6999	5,292,841.00	-94.47%	292,841.00	0.00%	292,841.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,439,196.00	0.00%	4,439,196.00	0.00%	4,439,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,296,660.00)	0.00%	(2,296,660.00)	0.00%	(2,296,660.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				3,489,833.00		4,474,032.00
11. Total (Sum lines B1 thru B10)		207,080,259.00	-1.11%	204,791,438.00	4.09%	213,171,133.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		3,377,479.00		(9,240,089.00)		(15,287,703.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		54,340,954.00		57,718,433.00		48,478,344.00
2. Ending Fund Balance (Sum lines C and D1)		57,718,433.00		48,478,344.00		33,190,641.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	439,729.00		439,729.00		439,729.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	659,900.00		659,900.00		659,900.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,668,214.00		13,457,348.00		13,970,323.00
2. Unassigned/Unappropriated	9790	42,950,590.00		33,921,367.00		18,120,689.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,718,433.00		48,478,344.00		33,190,641.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,668,214.00		13,457,348.00		13,970,323.00
c. Unassigned/Unappropriated	9790	42,950,590.00		33,921,367.00		18,120,689.00
(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)						
		56,618,804.00		47,378,715.00		32,091,012.00

**F. ASSUMPTIONS**

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

B1d., MOU for coaching sections expired, loss of teachers due to declining enrollment, loss of teachers due to Charter School ADA loss, attrition. B2d., One-time MOU expired, attrition. B10, Additional supplemental, and cost of making progress towards 24:1.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,390,438.00	-2.12%	10,169,994.00	0.00%	10,169,994.00
3. Other State Revenues	8300-8599	21,945,341.00	-11.33%	19,458,447.00	0.72%	19,598,646.00
4. Other Local Revenues	8600-8799	1,409,431.00	-18.77%	1,144,838.00	0.00%	1,144,838.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	30,818,918.00	4.65%	32,251,124.00	4.25%	33,621,994.00
6. Total (Sum lines A1 thru A5c)		64,564,128.00	-2.38%	63,024,403.00	2.40%	64,535,472.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,606,507.00		21,405,590.00
b. Step & Column Adjustment				365,025.00		346,574.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,565,942.00)		(444,528.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,606,507.00	-5.31%	21,405,590.00	-0.46%	21,307,636.00
2. Classified Salaries						
a. Base Salaries				13,847,407.00		14,097,779.00
b. Step & Column Adjustment				285,327.00		294,498.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,955.00)		(70,488.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,847,407.00	1.81%	14,097,779.00	1.59%	14,321,789.00
3. Employee Benefits	3000-3999	12,241,868.00	9.50%	13,405,392.00	11.33%	14,924,576.00
4. Books and Supplies	4000-4999	4,659,401.00	-38.66%	2,857,960.00	0.00%	2,857,960.00
5. Services and Other Operating Expenditures	5000-5999	8,417,913.00	-2.64%	8,195,267.00	2.86%	8,429,831.00
6. Capital Outlay	6000-6999	560,239.00	0.00%	560,239.00	0.00%	560,239.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,899,344.00	-0.59%	1,888,066.00	0.00%	1,888,066.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,051,346.00	-5.17%	1,945,232.00	0.00%	1,945,232.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,284,025.00	-2.91%	64,355,525.00	2.92%	66,235,329.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,719,897.00)		(1,331,122.00)		(1,699,857.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,755,796.00		3,035,899.00		1,704,777.00
2. Ending Fund Balance (Sum lines C and D1)		3,035,899.00		1,704,777.00		4,920.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	3,035,899.00		1,704,777.00		4,920.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,035,899.00		1,704,777.00		4,920.00

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

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

B1d, One-time Educator Effectiveness grant, attrition. B2d, Attrition.

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	28,233.69	28,234.35	0.0%	Met
1st Subsequent Year (2016-17)	27,323.66	27,323.66	0.0%	Met
2nd Subsequent Year (2017-18)	27,131.70	27,131.70	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	28,839	28,685	0.2%	Met
1st Subsequent Year (2016-17)	28,441	27,932	-1.8%	Met
2nd Subsequent Year (2017-18)	28,146	27,637	-1.8%	Met

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	29,208	30,355	96.2%
Second Prior Year (2013-14)	28,931	29,732	97.3%
First Prior Year (2014-15)	28,265	29,018	97.4%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	27,856	28,685	97.1%	Met
1st Subsequent Year (2016-17)	27,132	27,932	97.1%	Met
2nd Subsequent Year (2017-18)	26,848	27,637	97.1%	Met

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

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

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

Explanation:  
(required if NOT met)



**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2015-16)	222,585,372.00		
1st Subsequent Year (2016-17)	225,099,933.00	223,554,133.00	-0.7%	Met
2nd Subsequent Year (2017-18)	229,743,543.00	227,392,657.00	-1.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	149,181,409.81	162,592,972.51	91.8%
Second Prior Year (2013-14)	147,348,253.66	166,727,322.44	88.4%
First Prior Year (2014-15)	164,128,788.94	193,301,245.95	84.9%
	Historical Average Ratio:		88.4%

	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):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

**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)	170,507,010.00	207,080,259.00	82.3%	Not Met
1st Subsequent Year (2016-17)	174,450,029.00	204,791,438.00	85.2%	Not Met
2nd Subsequent Year (2017-18)	181,166,717.00	213,171,133.00	85.0%	Not Met

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

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

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

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

2015-16 - Large one-time funds budgeted in this fiscal year is skewing the ratio of unrestricted salaries and benefits. Without the one-time funds, the ratio is closer to 87%. 2016-17 - See MYP B10 Other Adjustments. \$2.9M budgeted on this line item should be distributed to salaries and benefits which would then bring the ratio up to 86.3%. 2017-18 - See MYP B10 Other Adjustments. \$3.1M budgeted on this line item should be distributed to salaries and benefits which would then bring the ratio up to 85.9%

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	9,710,875.00	10,468,481.00	7.8%	Yes
1st Subsequent Year (2016-17)	9,710,875.00	10,248,037.00	5.5%	Yes
2nd Subsequent Year (2017-18)	9,710,875.00	10,248,037.00	5.5%	Yes

Explanation:  
(required if Yes)

Budgeted a reduction in Federal funds that did not come to pass, budgeted deferred revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	41,415,021.00	41,950,761.00	1.3%	No
1st Subsequent Year (2016-17)	24,544,007.00	24,451,544.00	-0.4%	No
2nd Subsequent Year (2017-18)	24,759,956.00	24,441,035.00	-1.3%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8800-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	2,787,021.00	3,032,366.00	8.8%	Yes
1st Subsequent Year (2016-17)	2,801,462.00	2,822,038.00	0.7%	No
2nd Subsequent Year (2017-18)	2,816,288.00	2,837,173.00	0.7%	No

Explanation:  
(required if Yes)

Outside funded personnel, and local grants budgeted when received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	9,397,043.00	14,301,894.00	52.2%	Yes
1st Subsequent Year (2016-17)	6,981,311.00	9,495,376.00	36.0%	Yes
2nd Subsequent Year (2017-18)	6,981,311.00	9,645,376.00	38.2%	Yes

Explanation:  
(required if Yes)

2015-16 increased book adoption costs, one-time erate grant match, one-time uniform replacement allowance, etc., 2016-17 textbook adoption, year 3-1/3 Chrome Book Replacement, additional supplemental. 2017-18 increased book adoption costs, 1/3 Chrome Book replacement, camera replacement.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	27,187,188.00	27,913,292.00	2.7%	No
1st Subsequent Year (2016-17)	25,600,240.00	25,974,050.00	1.5%	No
2nd Subsequent Year (2017-18)	26,303,785.00	26,737,422.00	1.6%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	53,912,917.00	55,451,608.00	2.9%	Met
1st Subsequent Year (2016-17)	37,056,344.00	37,521,619.00	1.3%	Met
2nd Subsequent Year (2017-18)	37,287,119.00	37,526,245.00	0.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	36,584,231.00	42,215,186.00	15.4%	Not Met
1st Subsequent Year (2016-17)	32,581,551.00	35,469,426.00	8.9%	Not Met
2nd Subsequent Year (2017-18)	33,285,096.00	36,382,798.00	9.3%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

2015-16 increased book adoption costs, one-time erate grant match, one-time uniform replacement allowance, etc., 2016-17 textbook adoption, year 3 1/3 Chrome Book Replacement, additional supplemental. 2017-18 increased book adoption costs, 1/3 Chrome Book replacement, camera replacement.

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,236,650.00	7,613,743.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		7,967,961.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.7%	17.6%	11.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.9%	5.9%	3.8%

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

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

Fiscal Year	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)	3,377,479.00	207,080,259.00		N/A	Met
1st Subsequent Year (2016-17)	(9,240,089.00)	204,791,438.00		4.5%	Met
2nd Subsequent Year (2017-18)	(15,287,703.00)	213,171,133.00		7.2%	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)

Increased textbook adoption costs, loss of revenue and added expenditures due to new Charter school, and requirement to make progress towards 24:1 without a negotiated agreement in place for 2016-17 and 2017-18. Ongoing negotiations are currently taking place to address deficit spending and the necessity for an MOU regarding class sizes.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2015-16)	60,754,332.00		Met
1st Subsequent Year (2016-17)	50,183,121.00		Met
2nd Subsequent Year (2017-18)	33,195,561.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2015-16)	63,095,349.00		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	27,856	27,132	26,848
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?  Yes
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)	2,205,450.00	2,205,450.00	2,205,450.00

**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)	273,364,284.00	269,146,963.00	279,406,462.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	273,364,284.00	269,146,963.00	279,406,462.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,200,928.52	8,074,408.89	8,382,193.86
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)	8,200,928.52	8,074,408.89	8,382,193.86



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,668,214.00	13,457,348.00	13,970,323.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	42,950,590.00	33,921,367.00	18,120,689.00
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	(68,472.00)	(92,908.00)
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)	56,618,804.00	47,310,243.00	31,998,104.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.71%	17.58%	11.45%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,200,928.52</b>	<b>8,074,408.89</b>	<b>8,382,193.86</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**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 budget adoption that may impact the budget?

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(30,495,159.00)	(30,818,918.00)	1.1%	323,759.00	Met
1st Subsequent Year (2016-17)	(31,096,476.00)	(32,251,124.00)	3.7%	1,154,648.00	Met
2nd Subsequent Year (2017-18)	(32,548,374.00)	(33,621,994.00)	3.3%	1,073,620.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	N/A			
State School Building Loans				
Compensated Absences		General Fund		2,000,366

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
<b>TOTAL:</b>				<b>2,000,366</b>

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

**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?

n/a

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	61,231,696.00	61,231,696.00
b. OPEB unfunded actuarial accrued liability (UAAL)	63,371,677.00	63,371,677.00

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

Actuarial	Actuarial
Nov 06, 2013	Nov 06, 2013

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

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2015-16)	7,477,108.00	7,477,108.00
1st Subsequent Year (2016-17)	7,477,108.00	7,477,108.00
2nd Subsequent Year (2017-18)	7,477,108.00	7,477,108.00

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)	5,428,920.00	5,428,920.00
1st Subsequent Year (2016-17)	5,971,812.00	5,971,812.00
2nd Subsequent Year (2017-18)	6,568,993.00	6,568,993.00

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

Current Year (2015-16)	5,428,920.00	5,428,920.00
1st Subsequent Year (2016-17)	5,971,812.00	5,971,812.00
2nd Subsequent Year (2017-18)	6,568,993.00	6,568,993.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)	290	290
1st Subsequent Year (2016-17)	290	290
2nd Subsequent Year (2017-18)	290	290

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	11,612,186.00	11,318,061.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	25,794,695.00	25,794,695.00
	28,194,567.00	28,194,567.00
	30,840,856.00	30,840,856.00

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

	25,794,695.00	25,794,695.00
	28,194,567.00	28,194,567.00
	30,840,856.00	30,840,856.00

4. Comments:



**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,277.4	1,280.2	1,261.2	1,246.7

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

1,127,451

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

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

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	660.9	693.4	693.4	693.4

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes

**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	119.2	125.6	125.6	125.6

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

n/a

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

No

**Negotiations Settled Since Budget Adoption**

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**

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

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

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

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

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

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

**S9. Status of Other Funds**

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

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

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

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

No

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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