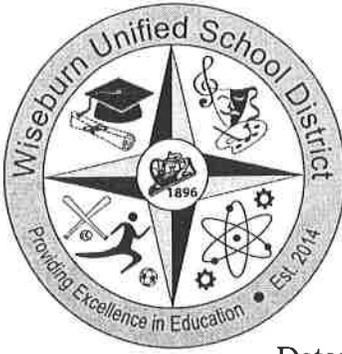


**WISEBURN UNIFIED SCHOOL DISTRICT
19 - 76869**

**2nd INTERIM
2015-2016**

**SUPERINTENDENT: TOM JOHNSTONE, Ed.D.
CHIEF BUSINESS OFFICIAL: DAVE WILSON**



Wiseburn Unified School District

Tom Johnstone, Ed.D., Superintendent

Board of Trustees

Roger Bañuelos, President • Israel Mora, Clerk

Neil Goldman, Member • JoAnne Kaneda, Member • Nelson Martinez, Member

Date: March 8, 2016

To: Superintendent and Board of Trustees

From: *dw*
Dave Wilson, Chief Business Official

Subject: Notes for 2nd Interim Report (2nd Interim Report Attached)

Executive Summary

In January, Governor Brown introduced his proposed 2016-2017 State Budget. This Budget proposal included \$71.6 billion for Proposition 98 funding, an increase of \$2.4 billion over the current level. The increase in revenues is primarily projected to increase the Local Control Funding Formula (LCFF) and for one-time discretionary funding. The Governor's proposal is the start of many discussions and negotiations between State lawmakers and the Governor before the 2016-17 State Budget is enacted. As in prior years, the Governor's proposed Budget could change drastically from the Budget that is eventually signed into law. District staff will have a greater understanding of the proposed 2016-17 State Budget when the Governor releases the proposed Budget at the "May Revise". District staff will incorporate the information from the May Revise, along with guidelines provided by the County Office of Education into the Wiseburn Unified School District's 2016-17 Budget.

General Information

The following information is provided as background for the 2015-16 2nd Interim Report and the Multi-Year projections for the 2016-17 and 2017-18 fiscal years. The County Office of Education provides guidelines regarding the State's projected future LCFF allocations (which include cost of living adjustments) and other information which were used in developing the 2nd Interim Report. It is important to note that Budgets, including the 2nd Interim Report, are fluid documents.

The 2015-16 2nd Interim Report reflects LCFF funding of approximately \$7,600 per ADA, an increase of approximately \$670 per ADA in additional ongoing revenue than the prior year. It should be noted that the LCFF funding formula is determined by both Average Daily Attendance (ADA) as well as the number of socio-economic disadvantaged students, English Language Learners, and the number of Foster Youth the District serves. District staff closely monitors these figures and adjusts revenue projections as necessary.

For the 2nd Interim Report, staff is projecting a decrease in P2 ADA of approximately 70 compared to the 2014-15 P2 ADA, which reflect the unanticipated decrease in 72 students compared to the 2014-15 enrollment figures. Current law allows for school districts to use the prior year ADA in the event of declining enrollment, which provides the District to be funded at the higher of the two year's ADA level.

Wiseburn Family of Schools

**Pre-Schools – Wiseburn
Child Development Centers**
Juan de Anza
Juan Cabrillo

Elementary Schools
Juan de Anza
Peter Burnett
Juan Cabrillo

Middle School
Richard Henry Dana

Da Vinci Charter Schools
Da Vinci Innovation
Academy (K-8)

Wiseburn High School,
*Home of the Da Vinci
High Schools:*
Da Vinci Communications
Da Vinci Design
Da Vinci Science

**Da Vinci Chief Executive
Officer**
Matt Wunder, Ed.D

Da Vinci Board of Trustees
Chet Pipkin, President
Don Brann, Vice President
Cheryl Cook, Member
Art Lofton, Member
Brián Meath, Member
Israel Mora, Member
Jennifer Morgan, Member

Wiseburn District Office
13530 Aviation Boulevard
Hawthorne, CA 90250

Phone: (310) 643-3025
Fax: (310) 643-7659
www.wiseburn.k12.ca.us

Da Vinci Office
Phone: (310) 725-5800
www.davincischools.org

The District will take advantage of this law, which allows for a “soft landing” in which the District can use the higher P2 ADA from the 2014-15 year as its “funded ADA”. If the District does not gain back some of the enrollment losses in the 2016-17 school year, the District will be facing a loss of LCFF funding.

Staff will continue to monitor enrollment and ADA trends as the District continues to implement a planned decrease in enrollment over the course of several years.

Revenues/ Expenditures

Revenues have been adjusted to reflect updated County Office of Education LCFF projections. Other sources of revenue have also been revised based on updated estimates. In addition, the District has included approximately \$188,000 in one time “Educator Effectiveness Grant” funds that was included as a last minute item in the Governor’s Budget. This grant must be fully expended by the close of the 2017-18 fiscal year. District staff plans to expend these one-time revenues on one-time professional development expenses.

In the current year, the District will receive approximately \$1.3 million in one-time revenues that the State has allocated to school districts in order to pay down prior year mandate claims. The District is currently planning a multi-year budget for these funds so that the one-time funds will be spent wisely and have lasting long-term effects on the students we serve.

Due to the implementation of the new accounting standards issued by the Governmental Accounting Standards Board (GASB) Statement No. 68, beginning with the 2014-15 fiscal year, each school district is required to report their proportionate share of the net pension liability for both CalSTRS and CalPERS retirement plans, if a pension liability exists.

The auditor provided the District’s proportionate share of the unfunded liabilities and the figures were reflected in the 2014-15 annual audit.

Also included in the GASB No. 68 Statement is the requirement that school district’s must now report the State’s “on behalf” STRS and PERS contributions in their governmental fund statements. On behalf contributions are the State’s contribution to the STRS and PERS retirement plans. Beginning with the 2015-16 2nd Interim Report, the District has begun to recognize this accounting treatment. Because the District is required to reflect contributions that were paid by the State, these revenues and expenses are “phantom” and not a true revenue or cost to the District. Phantom revenues must equal phantom expenses so that the District’s ending fund balance remains unchanged.

The on behalf contributions are recognized by debiting pension contribution expenditures and crediting revenue, revenues that were never collected and expenses never incurred, therefore termed “phantom”.

A negative impact of this new reporting requirement is that the District’s overall total expenditures are increased, which increases the 3% minimum balance to the Reserve for Economic Uncertainties because this calculation is based on total expenditures. Ultimately, this is requiring the District to have a larger assigned ending fund balance based on total expenses that are inaccurately inflated.

Projected expenditures have been adjusted to reflect current projections, including estimated step/column costs, and inflationary costs (i.e. utilities), (see Narrative – “Budget Revisions” below).

Overall, the District is projecting a net increase to the ending fund balance of (revenues greater than expenditures) approximately \$1,993,000 (includes the \$1.5 million in one-time revenues). The projected ending fund balance is \$4,894,527 of which, \$3,393,828 or 12.9% (as compared to total expenditures) is designated for economic uncertainties. The reserve for economic uncertainties increases to 14.8% and 24.0% when the projected ending balances of Fund 17 and Fund 20 are included, respectively.

Reserves

The District is required to maintain a minimum Reserve for Economic Uncertainties of no less than 3.0%. The District is in compliance with this requirement and as such has reserves above the required 3.0% for economic uncertainties. The District closely monitors potential sources of revenue as well as the potential increase in expenditures (step and column, Special Education, and other inflationary costs). The 2nd Interim Report shows that the District maintains the required 3.0% reserve for the current year as well as the two subsequent years.

Salary Settlements

Negotiations with the Wiseburn Faculty Association (WFA) have been completed, with a contract through June 30, 2016. All employees (including Management and Confidential) have successfully negotiated for an ongoing 4.0% salary increase and a 2.0% increase that will be removed from the salary schedule to end the 2015-16 fiscal year. The California School Employees Association Chapter #486 (CSEA) has also agreed to the ongoing salary increase of 4.0%, and one time 2.0% increase that will be removed from the salary schedule at the end of the current year, with a contract through June 30, 2016. Both bargaining units also agreed to an increase in the District paid Health and Welfare benefits by an additional \$500 per year, increasing the District's annual contribution to \$5,500, per Full Time Employee. These settlements, along with increased costs for step and column, are reflected in the 2nd Interim Report.

Budget Revisions

The 2nd Interim Report has budget revisions that reflect staff estimates, as of the date of this report. These budget revisions are reflected in the last column of the 2nd Interim Report and will, with Board approval, be used to adjust the Adopted Budget to the numbers presented in the 2nd Interim Report (see "Narrative – Budget Revisions" below).

Narrative – Budget Revisions

GENERAL FUND – 01.0

Revenues

LCFF Sources	\$14,000 – Increase to reflect the projected GAP closure from 51.52% to a more recent projection of 51.97%
Federal Revenue	\$38,000 – Increase to reflect revised Title I funding allocation
Other State Revenue	\$12,000 – Increase to reflect net of loss of projected Special Education funding, increase to projected lottery revenues and projected increase of phantom revenues due to the Governmental Accounting Standards Board Statement No. 68
Other Local Revenue	\$495,000 – Increase to reflect revised Gym Fees revenue, revised revenue for back office services provided to Da Vinci Charter Schools, and revised SW SELPA pass thru revenues (projected expenses for SW SELPA increased in kind)

Expenditures

Certificated Salaries	\$(3,500) – Decrease to reflect current certificated expenditure projections
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Classified Salaries	\$55,500 – Increase to reflect current classified expenditure projections
Employee Benefits	\$88,000 – Increase to reflect updated projections as well as phantom expenses due to Governmental Accounting Standards Board Statement No. 68
Books/ Supplies	\$(24,500) – Decrease to reflect updated projections, which include less than anticipated textbook costs, decrease in projected SW SELPA expenditures
Services/ Operating Costs	\$347,000 – Increase to reflect increase in attorney fees, projected increase in Special Education consultants, increase to reflect projected SW SELPA expenses
Capital Outlay	\$(18,500) – Decrease to reflect updated projections

CAFETERIA FUND – 13.0

Federal Revenue	\$(17,000) – Decrease to reflect lower reimbursement due to less student participation
State Revenue	\$(1,500) – Decrease to reflect lower reimbursement due to less student participation
Other Local Revenue	\$(2,100) – Decrease to reflect lower food sales due to less student participation
Classified Salaries	\$26,000 – Increase to reflect updated projections and 6.0% pay raise (not updated at 1 st Interim Report)
Employee Benefits	\$(1,000) – Decrease to reflect updated projections
Books/ Supplies	\$(37,400) – Decrease in projected food costs due to less than anticipated student participation
Services/ Operating Costs	\$9,000 – Increase to reflect updated projections

BUILDING FUND (Bonds 21.2, 21.3, 21.4)

Capital Outlay	\$(14,296,575) – Decrease to reflect the hard construction costs being paid from Fund 35
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CAPITAL FACILITIES FUND (Developer Fees) – Fund 25.0

Other Local Revenue	\$48,500 – Increase to reflect increased developer fees being collected
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CHARTER SCHOOL STATE FACILITIES FUND – Fund 35

Other State Revenue	\$(20,700,000) – Decrease to reflect updated budget. The District received the funding at the close of the prior fiscal year.
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Other Local Revenue	\$68,000 – Increase to reflect updated interest revenue projections
Capital Outlay	\$12,000,000 – Increase to reflect projected hard construction costs paid in current fiscal year

OTHER ENTERPRISE FUND (WCDC and Dana EDP) – Fund 63

Other Local Revenue	\$113,030 – Increase to reflect updated student tuition revenue
Certificated Salaries	\$(15,700) – Decrease to reflect less projected costs of substitutes
Classified Salaries	\$55,500 – Increase to reflect updated projections and 6.0% pay raise (not updated at 1 st Interim)
Employee Benefits	\$88,000 – Increase to reflect updated projections
Books/ Supplies	\$(24,500) – Decrease to reflect updated projections
Services/ Operating Costs	\$347,000 – Increase to reflect updated projections
Capital Outlay	\$(18,500) – Decrease to reflect updated projections. Modification to Cabrillo CDC class came in under budget

Multi-Year Projection

Staff has budgeted for increased LCFF revenues in 2016-17 and 2017-18 based on County estimates. However, there is no statutory guaranteed increase in LCFF funding in any given year, therefore, per County guidance, the projected increase in LCFF revenues were “set aside” in the 2016-17 and 2017-18 ending balances as “assigned”.

It is projected that Federal revenues will remain flat in both subsequent years. Beginning in 2016-17, Other State Revenues were decreased to reflect the loss of the one-time “Mandate Funding” as well as the one time “Educator Effectiveness Grant” that was received in 2015-16.

The District is projecting a modest increase to Measure CL revenues as well as additional rent for the use of the District’s facilities.

Expenditures are being adjusted for estimated step/ column costs, the loss of 2.0% in salaries, inflationary costs (i.e. utilities) and Special Education costs. The District has also included the projected increase in District paid retirement contributions for both STRS and PERS. The employer paid STRS rate will increase by 1.85% each year, until topping out at 19.10% in 2020-21.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Dave Wilson Telephone: 310-643-3025
Title: Chief Business Official E-mail: dwilson@wiseburn.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
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	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,186,616.00	19,138,000.00	11,113,721.23	19,152,000.00	14,000.00	0.1%
2) Federal Revenue		8100-8299	719,500.00	767,500.00	126,002.69	805,500.00	38,000.00	5.0%
3) Other State Revenue		8300-8599	2,941,000.00	2,955,000.00	1,811,771.51	2,967,000.00	12,000.00	0.4%
4) Other Local Revenue		8600-8799	3,168,030.00	4,746,000.00	3,209,349.46	5,241,000.00	495,000.00	10.4%
5) TOTAL, REVENUES			26,015,146.00	27,606,500.00	16,260,844.89	28,165,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,219,000.00	13,295,500.00	6,132,936.30	13,292,000.00	3,500.00	0.0%
2) Classified Salaries		2000-2999	3,593,115.00	3,738,000.00	1,756,932.16	3,793,500.00	(55,500.00)	-1.5%
3) Employee Benefits		3000-3999	3,602,000.00	3,794,000.00	1,764,697.96	3,882,000.00	(88,000.00)	-2.3%
4) Books and Supplies		4000-4999	1,354,000.00	1,455,000.00	1,104,264.10	1,430,500.00	24,500.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	2,506,000.00	2,696,000.00	1,651,492.20	3,043,000.00	(347,000.00)	-12.9%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	1,309.69	6,500.00	18,500.00	74.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	792,500.00	825,000.00	219,319.00	825,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,091,615.00	25,828,500.00	12,630,951.41	26,272,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,923,531.00	1,778,000.00	3,629,893.48	1,893,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	50,000.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,023,531.00	1,878,000.00	3,679,893.48	1,993,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,901,526.67	2,901,526.67		2,901,526.67	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)			2,901,526.67	2,901,526.67		2,901,526.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,901,526.67	2,901,526.67		2,901,526.67		
2) Ending Balance, June 30 (E + F1e)			4,925,057.67	4,779,526.67		4,894,526.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	464,399.11	711,199.11		588,199.11		
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	885,000.00	885,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,548,158.56	3,155,827.56		4,278,827.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	13,797,359.00	12,939,862.00	7,339,780.00	12,953,862.00	14,000.00	0.1%
Education Protection Account State Aid - Current Year		8012	3,101,932.00	3,475,095.00	1,737,548.00	3,475,095.00	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	34,975.00	34,975.00	16,117.73	34,975.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,282,058.00	2,962,161.00	2,554,012.99	2,962,161.00	0.00	0.0%
Unsecured Roll Taxes		8042	169,926.00	169,926.00	89,675.15	169,926.00	0.00	0.0%
Prior Years' Taxes		8043	238,951.00	238,951.00	70,309.64	238,951.00	0.00	0.0%
Supplemental Taxes		8044	88,513.00	88,513.00	45,022.09	88,513.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	179,000.00	46,887.90	179,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	650,000.00	650,000.00	209,587.88	650,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	17,000.00	17,000.00	4,779.85	17,000.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,559,716.00	20,755,485.00	12,113,721.23	20,769,485.00	14,000.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,373,100.00)	(1,617,485.00)	(1,000,000.00)	(1,617,485.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,186,616.00	19,138,000.00	11,113,721.23	19,152,000.00	14,000.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	232,000.00	232,000.00	0.00	270,000.00	38,000.00	16.4%
Special Education Discretionary Grants		8182	325,000.00	308,000.00	23,165.69	308,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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	101,000.00	163,500.00	50,459.00	163,500.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	31,000.00	32,000.00	30,626.00	32,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	30,500.00	32,000.00	12,499.00	32,000.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	9,253.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			719,500.00	767,500.00	126,002.69	805,500.00	38,000.00	5.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	893,000.00	893,000.00	321,688.00	793,000.00	(100,000.00)	-11.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,570,000.00	1,395,000.00	1,207,315.00	1,395,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	413,000.00	413,000.00	129,481.10	472,000.00	59,000.00	14.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,000.00	254,000.00	153,287.41	307,000.00	53,000.00	20.9%
TOTAL, OTHER STATE REVENUE			2,941,000.00	2,955,000.00	1,811,771.51	2,967,000.00	12,000.00	0.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,825,000.00	1,875,000.00	947,812.45	1,875,000.00	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	71,925.13	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	210,000.00	210,000.00	2,160.00	315,000.00	105,000.00	50.0%
Interest		8660	40,000.00	40,000.00	14,311.63	30,000.00	(10,000.00)	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	1,093,030.00	2,621,000.00	2,173,140.25	3,021,000.00	400,000.00	15.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,168,030.00	4,746,000.00	3,209,349.46	5,241,000.00	495,000.00	10.4%
TOTAL, REVENUES			26,015,146.00	27,606,500.00	16,260,844.89	28,165,500.00	559,000.00	2.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,085,500.00	10,608,000.00	4,804,375.51	10,607,500.00	500.00	0.0%
Certificated Pupil Support Salaries		1200	749,500.00	889,000.00	393,371.59	889,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,270,500.00	1,383,500.00	742,575.38	1,384,500.00	(1,000.00)	-0.1%
Other Certificated Salaries		1900	113,500.00	415,000.00	192,613.82	411,000.00	4,000.00	1.0%
TOTAL, CERTIFICATED SALARIES			12,219,000.00	13,295,500.00	6,132,936.30	13,292,000.00	3,500.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,100,000.00	1,055,000.00	442,402.51	1,070,000.00	(15,000.00)	-1.4%
Classified Support Salaries		2200	1,097,000.00	1,136,000.00	523,782.01	1,158,000.00	(22,000.00)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	56,500.00	171,000.00	147,849.30	163,000.00	8,000.00	4.7%
Clerical, Technical and Office Salaries		2400	1,084,915.00	1,112,500.00	534,620.16	1,143,000.00	(30,500.00)	-2.7%
Other Classified Salaries		2900	254,700.00	263,500.00	108,278.18	259,500.00	4,000.00	1.5%
TOTAL, CLASSIFIED SALARIES			3,593,115.00	3,738,000.00	1,756,932.16	3,793,500.00	(55,500.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,240,000.00	1,399,000.00	658,607.00	1,474,000.00	(75,000.00)	-5.4%
PERS		3201-3202	291,500.00	291,500.00	143,360.39	291,500.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	438,000.00	452,000.00	221,997.55	447,000.00	5,000.00	1.1%
Health and Welfare Benefits		3401-3402	910,000.00	950,000.00	386,850.44	966,000.00	(16,000.00)	-1.7%
Unemployment Insurance		3501-3502	8,700.00	8,700.00	3,868.54	8,700.00	0.00	0.0%
Workers' Compensation		3601-3602	248,000.00	225,000.00	106,511.14	245,000.00	(20,000.00)	-8.9%
OPEB, Allocated		3701-3702	316,800.00	315,800.00	184,000.95	303,800.00	12,000.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	149,000.00	152,000.00	59,501.95	146,000.00	6,000.00	3.9%
TOTAL, EMPLOYEE BENEFITS			3,602,000.00	3,794,000.00	1,764,697.96	3,882,000.00	(88,000.00)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,000.00	170,000.00	117,077.26	120,000.00	50,000.00	29.4%
Books and Other Reference Materials		4200	10,500.00	10,500.00	198.47	3,000.00	7,500.00	71.4%
Materials and Supplies		4300	658,500.00	759,500.00	363,179.83	632,500.00	127,000.00	16.7%
Noncapitalized Equipment		4400	515,000.00	515,000.00	623,808.54	675,000.00	(160,000.00)	-31.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,354,000.00	1,455,000.00	1,104,264.10	1,430,500.00	24,500.00	1.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	92,400.00	92,400.00	46,676.88	92,400.00	0.00	0.0%
Dues and Memberships		5300	25,000.00	25,000.00	17,103.73	25,000.00	0.00	0.0%
Insurance		5400-5450	120,000.00	124,500.00	124,425.00	125,500.00	(1,000.00)	-0.8%
Operations and Housekeeping Services		5500	644,500.00	641,500.00	345,447.06	617,000.00	24,500.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,000.00	293,000.00	153,334.80	290,500.00	2,500.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,237,100.00	1,423,600.00	947,658.58	1,837,600.00	(414,000.00)	-29.1%
Communications		5900	96,000.00	96,000.00	16,846.15	55,000.00	41,000.00	42.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,506,000.00	2,696,000.00	1,651,492.20	3,043,000.00	(347,000.00)	-12.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,309.69	1,500.00	(1,500.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.00	5,000.00	20,000.00	80.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	1,309.69	6,500.00	18,500.00	74.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	792,500.00	825,000.00	219,319.00	825,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			792,500.00	825,000.00	219,319.00	825,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,091,615.00	25,828,500.00	12,630,951.41	26,272,500.00	(444,000.00)	-1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,186,616.00	19,138,000.00	11,113,721.23	19,152,000.00	14,000.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	9,253.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,899,000.00	1,724,500.00	1,331,303.12	1,763,500.00	39,000.00	2.3%
4) Other Local Revenue		8600-8799	3,168,030.00	4,797,000.00	3,161,705.09	5,191,000.00	394,000.00	8.2%
5) TOTAL, REVENUES			24,253,646.00	25,659,500.00	15,615,982.44	26,106,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,493,732.38	10,476,832.38	4,930,068.20	10,435,332.38	41,500.00	0.4%
2) Classified Salaries		2000-2999	2,131,135.00	2,314,520.00	1,108,951.77	2,419,020.00	(104,500.00)	-4.5%
3) Employee Benefits		3000-3999	3,196,060.00	3,388,060.00	1,410,680.73	3,423,060.00	(35,000.00)	-1.0%
4) Books and Supplies		4000-4999	1,114,500.00	1,215,500.00	1,027,107.50	1,213,000.00	2,500.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	1,764,663.82	1,727,663.82	1,360,255.77	2,051,663.82	(324,000.00)	-18.8%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	1,309.69	6,500.00	18,500.00	74.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	641.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	4,339.56	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,725,091.20	19,147,576.20	9,843,354.22	19,548,576.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,528,554.80	6,511,923.80	5,772,628.22	6,557,923.80		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,706,223.80)	(5,081,923.80)	0.00	(4,889,923.80)	192,000.00	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,606,223.80)	(4,981,923.80)	50,000.00	(4,789,923.80)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,922,331.00	1,530,000.00	5,822,628.22	1,768,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,538,327.56	2,538,327.56		2,538,327.56	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)			2,538,327.56	2,538,327.56		2,538,327.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,538,327.56	2,538,327.56		2,538,327.56		
2) Ending Balance, June 30 (E + F1e)			4,460,658.56	4,068,327.56		4,306,327.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	885,000.00	885,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,548,158.56	3,155,827.56		4,278,827.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	13,797,359.00	12,939,862.00	7,339,780.00	12,953,862.00	14,000.00	0.1%
Education Protection Account State Aid - Current Year		8012	3,101,932.00	3,475,095.00	1,737,548.00	3,475,095.00	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	34,975.00	34,975.00	16,117.73	34,975.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,282,058.00	2,962,161.00	2,554,012.99	2,962,161.00	0.00	0.0%
Unsecured Roll Taxes		8042	169,926.00	169,926.00	89,675.15	169,926.00	0.00	0.0%
Prior Years' Taxes		8043	238,951.00	238,951.00	70,309.64	238,951.00	0.00	0.0%
Supplemental Taxes		8044	88,513.00	88,513.00	45,022.09	88,513.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	179,000.00	46,887.90	179,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	650,000.00	650,000.00	209,587.88	650,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	17,000.00	17,000.00	4,779.85	17,000.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,559,716.00	20,755,485.00	12,113,721.23	20,769,485.00	14,000.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,373,100.00)	(1,617,485.00)	(1,000,000.00)	(1,617,485.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,186,616.00	19,138,000.00	11,113,721.23	19,152,000.00	14,000.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	9,253.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	9,253.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520						
Mandated Costs Reimbursements		8550	1,570,000.00	1,395,000.00	1,207,315.00	1,395,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	326,000.00	326,000.00	121,459.71	365,000.00	39,000.00	12.0%
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	3,000.00	3,500.00	2,528.41	3,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,899,000.00	1,724,500.00	1,331,303.12	1,763,500.00	39,000.00	2.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,825,000.00	1,875,000.00	947,812.45	1,875,000.00	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	71,925.13	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	210,000.00	210,000.00	2,160.00	315,000.00	105,000.00	50.0%
Interest		8660	40,000.00	40,000.00	14,311.63	30,000.00	(10,000.00)	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,093,030.00	2,672,000.00	2,125,495.88	2,971,000.00	299,000.00	11.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,168,030.00	4,797,000.00	3,161,705.09	5,191,000.00	394,000.00	8.2%
TOTAL, REVENUES			24,253,646.00	25,659,500.00	15,615,982.44	26,106,500.00	447,000.00	1.7%

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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	8,183,747.38	8,668,332.38	4,025,785.66	8,629,832.38	38,500.00	0.4%
Certificated Pupil Support Salaries		1200	188,500.00	202,000.00	85,273.58	202,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,063,483.00	1,191,500.00	626,395.14	1,192,500.00	(1,000.00)	-0.1%
Other Certificated Salaries		1900	58,002.00	415,000.00	192,613.82	411,000.00	4,000.00	1.0%
TOTAL, CERTIFICATED SALARIES			9,493,732.38	10,476,832.38	4,930,068.20	10,435,332.38	41,500.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	114,671.00	113,171.00	95,538.52	173,171.00	(60,000.00)	-53.0%
Classified Support Salaries		2200	802,598.00	841,598.00	378,580.87	863,598.00	(22,000.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	114,500.00	92,322.96	110,500.00	4,000.00	3.5%
Clerical, Technical and Office Salaries		2400	1,045,166.00	1,072,751.00	496,547.86	1,103,251.00	(30,500.00)	-2.8%
Other Classified Salaries		2900	168,700.00	172,500.00	45,961.56	168,500.00	4,000.00	2.3%
TOTAL, CLASSIFIED SALARIES			2,131,135.00	2,314,520.00	1,108,951.77	2,419,020.00	(104,500.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,032,000.00	1,191,000.00	529,690.96	1,213,000.00	(22,000.00)	-1.8%
PERS		3201-3202	257,500.00	257,500.00	102,460.57	257,500.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	411,000.00	425,000.00	154,513.14	420,000.00	5,000.00	1.2%
Health and Welfare Benefits		3401-3402	830,800.00	870,800.00	306,406.89	886,800.00	(16,000.00)	-1.8%
Unemployment Insurance		3501-3502	6,960.00	6,960.00	2,952.02	6,960.00	0.00	0.0%
Workers' Compensation		3601-3602	216,000.00	193,000.00	81,363.10	213,000.00	(20,000.00)	-10.4%
OPEB, Allocated		3701-3702	316,800.00	315,800.00	184,000.95	303,800.00	12,000.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,000.00	128,000.00	49,293.10	122,000.00	6,000.00	4.7%
TOTAL, EMPLOYEE BENEFITS			3,196,060.00	3,388,060.00	1,410,680.73	3,423,060.00	(35,000.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	135,000.00	135,000.00	117,077.26	120,000.00	15,000.00	11.1%
Books and Other Reference Materials		4200	10,000.00	10,000.00	198.47	2,500.00	7,500.00	75.0%
Materials and Supplies		4300	481,500.00	582,500.00	292,001.81	442,500.00	140,000.00	24.0%
Noncapitalized Equipment		4400	488,000.00	488,000.00	617,829.96	648,000.00	(160,000.00)	-32.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,114,500.00	1,215,500.00	1,027,107.50	1,213,000.00	2,500.00	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	72,617.00	71,617.00	28,951.30	71,617.00	0.00	0.0%
Dues and Memberships		5300	25,000.00	25,000.00	17,069.73	25,000.00	0.00	0.0%
Insurance		5400-5450	120,000.00	124,500.00	124,425.00	125,500.00	(1,000.00)	-0.8%
Operations and Housekeeping Services		5500	644,500.00	641,500.00	345,447.06	617,000.00	24,500.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,700.00	282,700.00	146,189.42	280,200.00	2,500.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	525,846.82	486,346.82	681,327.11	877,346.82	(391,000.00)	-80.4%
Communications		5900	96,000.00	96,000.00	16,846.15	55,000.00	41,000.00	42.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,764,663.82	1,727,663.82	1,360,255.77	2,051,663.82	(324,000.00)	-18.8%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,309.69	1,500.00	(1,500.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.00	5,000.00	20,000.00	80.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	1,309.69	6,500.00	18,500.00	74.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	641.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	641.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	4,339.56	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	4,339.56	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,725,091.20	19,147,576.20	9,843,354.22	19,548,576.20	(401,000.00)	-2.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,706,223.80)	(5,081,923.80)	0.00	(4,889,923.80)	192,000.00	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,706,223.80)	(5,081,923.80)	0.00	(4,889,923.80)	192,000.00	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,606,223.80)	(4,981,923.80)	50,000.00	(4,789,923.80)	192,000.00	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	719,500.00	767,500.00	116,749.69	805,500.00	38,000.00	5.0%
3) Other State Revenue		8300-8599	1,042,000.00	1,230,500.00	480,468.39	1,203,500.00	(27,000.00)	-2.2%
4) Other Local Revenue		8600-8799	0.00	(51,000.00)	47,644.37	50,000.00	101,000.00	-198.0%
5) TOTAL, REVENUES			1,761,500.00	1,947,000.00	644,862.45	2,059,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,725,267.62	2,818,667.62	1,202,868.10	2,856,667.62	(38,000.00)	-1.3%
2) Classified Salaries		2000-2999	1,461,980.00	1,423,480.00	647,980.39	1,374,480.00	49,000.00	3.4%
3) Employee Benefits		3000-3999	405,940.00	405,940.00	354,017.23	458,940.00	(53,000.00)	-13.1%
4) Books and Supplies		4000-4999	239,500.00	239,500.00	77,156.60	217,500.00	22,000.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	741,336.18	968,336.18	291,236.43	991,336.18	(23,000.00)	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	792,500.00	825,000.00	218,678.00	825,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	(4,339.56)	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,366,523.80	6,680,923.80	2,787,597.19	6,723,923.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,605,023.80)	(4,733,923.80)	(2,142,734.74)	(4,664,923.80)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,706,223.80	5,081,923.80	0.00	4,889,923.80	(192,000.00)	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,706,223.80	5,081,923.80	0.00	4,889,923.80		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,200.00	348,000.00	(2,142,734.74)	225,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	363,199.11	363,199.11		363,199.11	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)			363,199.11	363,199.11		363,199.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,199.11	363,199.11		363,199.11		
2) Ending Balance, June 30 (E + F1e)			464,399.11	711,199.11		588,199.11		
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	464,399.11	711,199.11		588,199.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	232,000.00	232,000.00	0.00	270,000.00	38,000.00	16.4%
Special Education Discretionary Grants		8182	325,000.00	308,000.00	23,165.69	308,000.00	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	101,000.00	163,500.00	50,459.00	163,500.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	31,000.00	32,000.00	30,626.00	32,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	30,500.00	32,000.00	12,499.00	32,000.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			719,500.00	767,500.00	116,749.69	805,500.00	38,000.00	5.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	893,000.00	893,000.00	321,688.00	793,000.00	(100,000.00)	-11.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	87,000.00	87,000.00	8,021.39	107,000.00	20,000.00	23.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,000.00	250,500.00	150,759.00	303,500.00	53,000.00	21.2%
TOTAL, OTHER STATE REVENUE			1,042,000.00	1,230,500.00	480,468.39	1,203,500.00	(27,000.00)	-2.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	(51,000.00)	47,644.37	50,000.00	101,000.00	-198.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	(51,000.00)	47,644.37	50,000.00	101,000.00	-198.0%
TOTAL, REVENUES			1,761,500.00	1,947,000.00	644,862.45	2,059,000.00	112,000.00	5.8%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,901,752.62	1,939,667.62	778,589.85	1,977,667.62	(38,000.00)	-2.0%
Certificated Pupil Support Salaries		1200	561,000.00	687,000.00	308,098.01	687,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	207,017.00	192,000.00	116,180.24	192,000.00	0.00	0.0%
Other Certificated Salaries		1900	55,498.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,725,267.62	2,818,667.62	1,202,868.10	2,856,667.62	(38,000.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	985,329.00	941,829.00	346,863.99	896,829.00	45,000.00	4.8%
Classified Support Salaries		2200	294,402.00	294,402.00	145,201.14	294,402.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	56,500.00	56,500.00	55,526.34	52,500.00	4,000.00	7.1%
Clerical, Technical and Office Salaries		2400	39,749.00	39,749.00	38,072.30	39,749.00	0.00	0.0%
Other Classified Salaries		2900	86,000.00	91,000.00	62,316.62	91,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,461,980.00	1,423,480.00	647,980.39	1,374,480.00	49,000.00	3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	208,000.00	208,000.00	128,916.04	261,000.00	(53,000.00)	-25.5%
PERS		3201-3202	34,000.00	34,000.00	40,899.82	34,000.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,000.00	27,000.00	67,484.41	27,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	79,200.00	79,200.00	80,443.55	79,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,740.00	1,740.00	916.52	1,740.00	0.00	0.0%
Workers' Compensation		3601-3602	32,000.00	32,000.00	25,148.04	32,000.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,000.00	24,000.00	10,208.85	24,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			405,940.00	405,940.00	354,017.23	458,940.00	(53,000.00)	-13.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
Books and Other Reference Materials		4200	500.00	500.00	0.00	500.00	0.00	0.0%
Materials and Supplies		4300	177,000.00	177,000.00	71,178.02	190,000.00	(13,000.00)	-7.3%
Noncapitalized Equipment		4400	27,000.00	27,000.00	5,978.58	27,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,500.00	239,500.00	77,156.60	217,500.00	22,000.00	9.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,783.00	20,783.00	17,725.58	20,783.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	34.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	7,145.38	10,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	711,253.18	937,253.18	266,331.47	960,253.18	(23,000.00)	-2.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			741,336.18	968,336.18	291,236.43	991,336.18	(23,000.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	792,500.00	825,000.00	218,678.00	825,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			792,500.00	825,000.00	218,678.00	825,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	(4,339.56)	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	(4,339.56)	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,366,523.80	6,680,923.80	2,787,597.19	6,723,923.80	(43,000.00)	-0.6%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,706,223.80	5,081,923.80	0.00	4,889,923.80	(192,000.00)	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,706,223.80	5,081,923.80	0.00	4,889,923.80	(192,000.00)	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,706,223.80	5,081,923.80	0.00	4,889,923.80	192,000.00	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	453,000.00	453,000.00	168,719.36	436,000.00	(17,000.00)	-3.8%
3) Other State Revenue		8300-8599	32,000.00	32,000.00	7,009.66	30,500.00	(1,500.00)	-4.7%
4) Other Local Revenue		8600-8799	349,400.00	349,400.00	155,332.79	347,300.00	(2,100.00)	-0.6%
5) TOTAL, REVENUES			834,400.00	834,400.00	331,061.81	813,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	315,500.00	315,500.00	128,553.46	341,500.00	(26,000.00)	-8.2%
3) Employee Benefits		3000-3999	61,500.00	61,500.00	22,842.45	60,500.00	1,000.00	1.6%
4) Books and Supplies		4000-4999	451,400.00	451,400.00	163,361.88	414,000.00	37,400.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	6,000.00	9,340.82	15,000.00	(9,000.00)	-150.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			834,400.00	834,400.00	324,098.61	831,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	6,963.20	(17,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	6,963.20	(17,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,549.11	163,549.11		163,549.11	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)			163,549.11	163,549.11		163,549.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,549.11	163,549.11		163,549.11		
2) Ending Balance, June 30 (E + F1e)			163,549.11	163,549.11		146,349.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	163,549.11	163,549.11		146,349.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	453,000.00	453,000.00	168,719.36	436,000.00	(17,000.00)	-3.8%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			453,000.00	453,000.00	168,719.36	436,000.00	(17,000.00)	-3.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	32,000.00	32,000.00	7,009.66	30,500.00	(1,500.00)	-4.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,000.00	32,000.00	7,009.66	30,500.00	(1,500.00)	-4.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	349,000.00	349,000.00	154,834.61	346,500.00	(2,500.00)	-0.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	473.18	800.00	400.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	25.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			349,400.00	349,400.00	155,332.79	347,300.00	(2,100.00)	-0.6%
TOTAL, REVENUES			834,400.00	834,400.00	331,061.81	813,600.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	279,300.00	279,300.00	112,445.41	305,300.00	(26,000.00)	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,200.00	36,200.00	16,108.05	36,200.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			315,500.00	315,500.00	128,553.46	341,500.00	(26,000.00)	-8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,600.00	12,600.00	5,219.27	12,600.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,750.00	23,750.00	10,062.81	23,750.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,300.00	9,300.00	3,451.72	9,300.00	0.00	0.0%
Unemployment Insurance		3501-3502	200.00	200.00	64.80	200.00	0.00	0.0%
Workers' Compensation		3801-3602	5,000.00	5,000.00	1,828.27	5,000.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,650.00	10,650.00	2,215.58	9,650.00	1,000.00	9.4%
TOTAL, EMPLOYEE BENEFITS			61,500.00	61,500.00	22,842.45	60,500.00	1,000.00	1.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,500.00	23,500.00	4,180.82	16,100.00	7,400.00	31.5%
Noncapitalized Equipment		4400	5,000.00	5,000.00	3,440.92	5,000.00	0.00	0.0%
Food		4700	422,900.00	422,900.00	155,740.14	392,900.00	30,000.00	7.1%
TOTAL, BOOKS AND SUPPLIES			451,400.00	451,400.00	163,361.88	414,000.00	37,400.00	8.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	9,340.82	10,000.00	(9,000.00)	-900.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	6,000.00	9,340.82	15,000.00	(9,000.00)	-150.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			834,400.00	834,400.00	324,098.61	831,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	325,750.00	325,750.00	349,027.27	325,750.00	0.00	0.0%
5) TOTAL, REVENUES			325,750.00	325,750.00	349,027.27	325,750.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	141,000.00	141,000.00	75,299.02	141,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,275.00	40,275.00	20,288.32	40,275.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,300.00	2,300.00	0.00	2,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	689,000.00	689,000.00	368,146.56	689,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,838,000.00	17,838,000.00	2,517,885.20	3,541,425.00	14,296,575.00	80.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,710,575.00	18,710,575.00	2,981,619.10	4,414,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,384,825.00)	(18,384,825.00)	(2,632,591.83)	(4,088,250.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,384,825.00)	(18,384,825.00)	(2,632,591.83)	(4,088,250.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,221,299.61	44,221,299.61		44,221,299.61	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)			44,221,299.61	44,221,299.61		44,221,299.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,221,299.61	44,221,299.61		44,221,299.61		
2) Ending Balance, June 30 (E + F1e)			25,836,474.61	25,836,474.61		40,133,049.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	25,836,474.61	25,836,474.61		40,133,049.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325,750.00	325,750.00	349,027.27	325,750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,750.00	325,750.00	349,027.27	325,750.00	0.00	0.0%
TOTAL, REVENUES			325,750.00	325,750.00	349,027.27	325,750.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	95,700.00	95,700.00	51,587.52	95,700.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,300.00	44,300.00	23,711.50	44,300.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			141,000.00	141,000.00	75,299.02	141,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,000.00	17,000.00	8,920.66	17,000.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,500.00	10,500.00	6,269.86	10,500.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,000.00	9,000.00	3,474.72	9,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	75.00	75.00	40.67	75.00	0.00	0.0%
Workers' Compensation		3601-3602	2,200.00	2,200.00	982.41	2,200.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.00	1,500.00	600.00	1,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,275.00	40,275.00	20,288.32	40,275.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,300.00	2,300.00	0.00	2,300.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Insurance		5400-5450	28,000.00	28,000.00	24,150.00	28,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	25,000.00	20,425.78	25,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	631,000.00	631,000.00	323,570.78	631,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			689,000.00	689,000.00	368,146.56	689,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	16,817,000.00	16,817,000.00	50,334.15	2,520,425.00	14,296,575.00	85.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,021,000.00	1,021,000.00	2,467,551.05	1,021,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,838,000.00	17,838,000.00	2,517,885.20	3,541,425.00	14,296,575.00	80.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,710,575.00	18,710,575.00	2,981,619.10	4,414,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In:		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale of Bonds		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
County School Building Aid		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8979	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases			0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,500.00	51,500.00	92,288.49	100,000.00	48,500.00	94.2%
5) TOTAL REVENUES			51,500.00	51,500.00	92,288.49	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,000.00	23,000.00	6,826.22	23,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,000.00	8,000.00	16,583.00	8,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	67,450.00	67,450.00	60,231.73	67,450.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			98,450.00	98,450.00	83,640.95	98,450.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,950.00)	(46,950.00)	8,647.54	1,550.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,950.00)	(46,950.00)	8,647.54	1,550.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	680,118.47	680,118.47		680,118.47	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)			680,118.47	680,118.47		680,118.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			680,118.47	680,118.47		680,118.47		
2) Ending Balance, June 30 (E + F1e)			633,168.47	633,168.47		681,668.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	633,168.47	633,168.47		681,668.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	2,426.31	50,000.00	48,500.00	3233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000.00	50,000.00	89,862.18	50,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,500.00	51,500.00	92,288.49	100,000.00	48,500.00	94.2%
TOTAL, REVENUES			51,500.00	51,500.00	92,288.49	100,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	6,828.22	20,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,000.00	23,000.00	6,828.22	23,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	16,583.00	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	8,000.00	16,583.00	8,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	15,000.00	9,863.01	15,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	52,450.00	52,450.00	50,368.72	52,450.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,450.00	67,450.00	60,231.73	67,450.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			98,450.00	98,450.00	83,640.95	98,450.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,700,000.00	20,700,000.00	0.00	0.00	(20,700,000.00)	-100.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	59,687.21	78,000.00	68,000.00	680.0%
5) TOTAL REVENUES			20,710,000.00	20,710,000.00	59,687.21	78,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	4,137,133.40	12,000,000.00	(12,000,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	4,137,133.40	12,000,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,710,000.00	20,710,000.00	(4,077,446.19)	(11,922,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,710,000.00	20,710,000.00	(4,077,446.19)	(11,922,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,514,812.84	19,514,812.84		19,514,812.84	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)			19,514,812.84	19,514,812.84		19,514,812.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,514,812.84	19,514,812.84		19,514,812.84		
2) Ending Balance, June 30 (E + F1e)			40,224,812.84	40,224,812.84		7,592,812.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,513,107.67	19,513,107.67		7,513,107.67		
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	20,711,705.17	20,711,705.17		79,705.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	20,700,000.00	20,700,000.00	0.00	0.00	(20,700,000.00)	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			20,700,000.00	20,700,000.00	0.00	0.00	(20,700,000.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	10,000.00	10,000.00	59,687.21	78,000.00	68,000.00	680.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			10,000.00	10,000.00	59,687.21	78,000.00	68,000.00	680.0%
TOTAL REVENUES			20,710,000.00	20,710,000.00	59,687.21	78,000.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	4,137,133.40	12,000,000.00	(12,000,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	4,137,133.40	12,000,000.00	(12,000,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	4,137,133.40	12,000,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,699,870.00	1,699,870.00	1,006,646.25	1,812,900.00	113,030.00	6.6%
5) TOTAL REVENUES			1,699,870.00	1,699,870.00	1,006,646.25	1,812,900.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	65,700.00	65,700.00	19,186.28	50,000.00	15,700.00	23.9%
2) Classified Salaries		2000-2999	1,092,000.00	1,092,000.00	563,211.41	1,187,000.00	(95,000.00)	-8.7%
3) Employee Benefits		3000-3999	342,500.00	342,500.00	159,440.24	362,000.00	(19,500.00)	-5.7%
4) Books and Supplies		4000-4999	71,000.00	71,000.00	45,090.27	76,000.00	(5,000.00)	-7.0%
5) Services and Other Operating Expenses		5000-5999	24,800.00	24,800.00	29,181.92	48,000.00	(21,200.00)	-85.5%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,596,000.00	1,596,000.00	816,110.12	1,721,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,870.00	103,870.00	190,536.13	91,900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	(50,000.00)	(100,000.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,870.00	3,870.00	140,536.13	(8,100.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	245,425.18	245,425.18		- 245,425.18	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)			245,425.18	245,425.18		245,425.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			245,425.18	245,425.18		245,425.18		
2) Ending Net Position, June 30 (E + F1e)			249,295.18	249,295.18		237,325.18		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	249,295.18	249,295.18		237,325.18		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	1,690,000.00	1,690,000.00	974,751.42	1,778,000.00	88,000.00	5.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,620.00	2,620.00	1,490.74	2,100.00	(520.00)	-19.8%
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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	32,000.00	32,000.00	New
Other Local Revenue								
All Other Local Revenue		8699	7,250.00	7,250.00	30,404.09	800.00	(6,450.00)	-89.0%
TOTAL, OTHER LOCAL REVENUE			1,699,870.00	1,699,870.00	1,006,646.25	1,812,800.00	113,030.00	6.6%
TOTAL REVENUES			1,699,870.00	1,699,870.00	1,006,646.25	1,812,800.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,700.00	9,700.00	6,093.98	9,500.00	200.00	2.1%
Certificated Pupil Support Salaries		1200	56,000.00	56,000.00	13,092.30	40,500.00	15,500.00	27.7%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,700.00	65,700.00	19,186.28	50,000.00	15,700.00	23.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	599,500.00	599,500.00	299,667.30	640,500.00	(41,000.00)	-6.8%
Classified Support Salaries		2200	32,000.00	32,000.00	11,077.49	32,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	441,000.00	441,000.00	238,935.07	491,000.00	(50,000.00)	-11.3%
Clerical, Technical and Office Salaries		2400	19,500.00	19,500.00	13,531.55	23,500.00	(4,000.00)	-20.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,092,000.00	1,092,000.00	563,211.41	1,187,000.00	(95,000.00)	-8.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,540.00	5,540.00	1,795.95	5,540.00	0.00	0.0%
PERS		3201-3202	113,620.00	113,620.00	53,997.11	125,120.00	(11,500.00)	-10.1%
OASDI/Medicare/Alternative		3301-3302	81,605.00	81,605.00	45,350.88	89,605.00	(8,000.00)	-9.8%
Health and Welfare Benefits		3401-3402	104,950.00	104,950.00	45,296.85	104,950.00	0.00	0.0%
Unemployment Insurance		3501-3502	565.00	565.00	300.91	565.00	0.00	0.0%
Workers' Compensation		3601-3602	18,420.00	18,420.00	7,638.91	18,420.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,800.00	17,800.00	5,059.63	17,800.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			342,500.00	342,500.00	159,440.24	362,000.00	(19,500.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,500.00	69,500.00	36,545.20	72,500.00	(3,000.00)	-4.3%
Noncapitalized Equipment		4400	1,500.00	1,500.00	8,545.07	3,500.00	(2,000.00)	-133.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,000.00	71,000.00	45,090.27	76,000.00	(5,000.00)	-7.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,780.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,500.00	23,500.00	26,348.22	44,700.00	(21,200.00)	-90.2%
Communications		5900	1,300.00	1,300.00	1,053.70	1,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,800.00	24,800.00	29,181.92	46,000.00	(21,200.00)	-85.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,596,000.00	1,596,000.00	816,110.12	1,721,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(100,000.00)	(50,000.00)	(100,000.00)		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,508.41	2,508.41	2,438.37	2,508.41	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,508.41	2,508.41	2,438.37	2,508.41	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	5.42	5.42	5.42	5.42	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.42	5.42	5.42	5.42	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,513.83	2,513.83	2,443.79	2,513.83	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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2015-16 2nd Interim Report
Cash Flow Projections
for 2015-16

District Name: Wiseburn Unified		July	August	September	October	November	December
A. BEGINNING CASH	Object 9110	4,877,461	5,037,136	5,130,224	5,204,699	4,468,193	3,652,863
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	(296)	58,593	33,886	(6,210)	79,439	1,885,707
Principal Apportionment	8010-8019	664,724	664,724	2,080,231	1,196,502	1,196,502	2,078,143
Miscellaneous Funds	8080-8099		(500,000)				(500,000)
Federal Revenue	8100-8299		23,166	6,896	40,911	7,948	9,548
Other State Revenue	8300-8599	1,856	36,891	34,966	74,282	134,228	781,740
Other Local Revenue	8600-8799		1,579,905	(2,700)	391,530	96,543	867,649
Interfund Transfers In	8910-8929			10,000	10,000	10,000	10,000
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		666,284	1,863,279	2,163,279	1,707,015	1,524,660	5,132,787
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	-	191,852	1,067,565	1,248,462	1,233,258	1,198,193
Classified Salaries	2000-2999	-	173,540	193,055	359,406	352,923	327,352
Employee Benefits	3000-3999	35,936	81,538	204,050	356,709	363,920	356,231
Books and Supplies	4000-4999	26,116	146,700	436,139	111,178	182,585	167,628
Services	5000-5999	68,071	266,669	283,694	341,164	166,414	347,700
Capital Outlay	6000-6599			1,310			
Other Outgo	7000-7499	58	58	105	105	105	105
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		130,181	860,357	2,185,918	2,417,024	2,299,205	2,397,209
D. BALANCE SHEET TRANSACTIONS							
Accounts Receivable	9200	1,681,389	893,000	138,042	96,054	(7,764)	33,160
Accounts Payable	9500	2,057,817	1,802,834	40,928	122,551	33,021	61,222
TOTAL BALANCE SHEET TRANSACTIONS		(376,428)	(909,834)	97,114	(26,497)	(40,785)	(28,062)
E. NET INCREASE/DECREASE (B - C + D)		159,675	93,088	74,475	(736,506)	(815,330)	2,707,516
F. ENDING CASH (A + E)		5,037,136	5,130,224	5,204,699	4,468,193	3,652,863	6,360,379
G. ENDING CASH, PLUS ACCRUALS							

Actuals through January

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2015-16 2nd Interim Report
Cash Flow Projections
for 2015-16

District Name: Wiseburn Unified		2015												Jul 15-Jun 16 Total
		Object	January	February	March	April	May	June	Projected Accruals					
A. BEGINNING CASH		9110	6,360,379	7,242,040	6,496,388	6,228,473	6,436,819	6,455,970						
B. RECEIPTS														
Revenue Limit Sources			930,347	169,074	117,561	725,072	645,127	540,000				5,178,300		
Property Taxes			1,196,502	1,470,274	1,470,274	1,470,274	1,470,274	1,470,274				16,428,698		
Principal Apportionment			54,927			(400,000)		(100,000)				(1,507,073)		
Miscellaneous Funds			37,354	90,000	100,000	80,000	95,000	130,000				805,823		
Federal Revenue			749,665	225,000	225,000	155,000	201,000	223,000				2,967,628		
Other State Revenue			274,568	450,000	450,000	420,000	384,000	330,000				5,241,495		
Other Local Revenue			10,000	10,000	10,000	10,000	10,000	10,000				100,000		
Interfund Transfers In												-		
All Other Financing Sources												-		
Other Receipts/Non-Revenue												-		
TOTAL RECEIPTS			3,253,363	2,414,348	2,372,835	2,460,346	2,805,401	2,603,274				29,214,871		
C. DISBURSEMENTS														
Certificated Salaries			1,193,606	1,282,750	1,282,750	1,282,750	1,282,750	1,282,750				13,292,686		
Classified Salaries			350,656	345,925	345,925	345,925	345,925	345,925				3,794,057		
Employee Benefits			366,313	356,325	356,325	356,325	356,325	356,325				3,882,322		
Books and Supplies			33,917	55,000	50,000	47,000	97,000	47,000				1,430,263		
Services			177,782	255,000	427,000	245,000	340,000	50,000				3,043,494		
Capital Outlay				5,000								6,310		
Other Outgo			218,784		206,250		206,250					838,070		
Interfund Transfers Out												-		
All Other Financing Uses												-		
Other Disbursements/												-		
Non Expenditures												-		
TOTAL DISBURSEMENTS			2,341,058	2,300,000	2,668,250	2,277,000	2,628,250	2,082,000				26,287,202		
D. BALANCE SHEET TRANSACTIONS														
Accounts Receivable		9200	254	60,000	2,500	2,000	(3,000)	135,000				3,030,635		
Accounts Payable		9500	30,898	920,000	(25,000)	(23,000)	155,000	266,000				5,442,271		
TOTAL BALANCE SHEET TRANSACTIONS			(30,644)	(860,000)	27,500	25,000	(158,000)	(131,000)				(2,411,636)		
E. NET INCREASE/DECREASE (B - C + D)			881,661	(745,652)	(267,915)	208,346	19,151	390,274				516,033		
F. ENDING CASH (A + E)			7,242,040	6,496,388	6,228,473	6,436,819	6,455,970	6,846,244				5,393,494		
G. ENDING CASH, PLUS ACCRUALS														

Actuals through January

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2015-16 2nd Interim Report
Cash Flow Projections
for 2016-17

District Name: Wiseburn Unified		July	August	September	October	November	December
A. BEGINNING CASH		6,846,244	7,578,068	8,235,185	7,520,715	6,823,394	5,413,012
B. RECEIPTS							
Revenue Limit Sources							
	Property Taxes	(296)	58,593	33,886	(6,210)	(66,830)	1,151,748
	Principal Apportionment	822,120	822,120	1,399,815	1,399,815	1,399,815	1,399,815
	Miscellaneous Funds	(500,000)					(380,000)
	Federal Revenue		23,166	6,896	40,911		62,000
	Other State Revenue		60,000	5,000	150,000	250,000	125,000
	Other Local Revenue		1,579,905	(2,700)	391,530	370,000	450,000
	Interfund Transfers In						
	All Other Financing Sources			10,000	10,000	10,000	10,000
	Other Receipts/Non-Revenue						
	TOTAL RECEIPTS	821,824	2,043,784	1,452,897	1,986,046	1,962,985	2,818,563
C. DISBURSEMENTS							
	1000-1999	-	215,000	1,015,000	1,381,000	1,381,000	1,381,000
	2000-2999	-	186,667	327,967	327,967	327,967	327,967
	3000-3999	45,000	90,000	359,400	359,400	359,400	359,400
	4000-4999	55,000	50,000	200,000	360,000	85,000	130,000
	5000-5999	175,000	800,000	275,000	220,000	25,000	195,000
	6000-6599				5,000		
	7000-7499						212,500
	7600-7629						
	7630-7699						
	TOTAL DISBURSEMENTS	275,000	1,341,667	2,177,367	2,653,367	2,178,367	2,605,867
D. BALANCE SHEET TRANSACTIONS							
	9200	300,000	425,000	55,000	125,000	(1,010,000)	2,060,000
	9500	115,000	470,000	45,000	155,000	185,000	2,030,000
	TOTAL BALANCE SHEET TRANSACTIONS	185,000	(45,000)	10,000	(30,000)	(1,195,000)	30,000
E. NET INCREASE/DECREASE (B - C + D)		731,824	657,117	(714,470)	(697,321)	(1,410,382)	242,696
F. ENDING CASH (A + E)		7,578,068	8,235,185	7,520,715	6,823,394	5,413,012	5,655,708
G. ENDING CASH, PLUS ACCRUALS							

2015-16 2nd Interim Report
Cash Flow Projections
for 2016-17

District Name: Wiseburn Unified		2016										Jul 16-Jun 17 Total
		Object	January	February	March	April	May	June	Accruals	Total		
A. BEGINNING CASH		9110	5,655,708	6,310,243	5,650,098	5,675,440	5,693,293	6,182,701				
B. RECEIPTS												
Revenue Limit Sources												
	Property Taxes	8020-8079	967,754	169,074	117,561	725,072	645,127	540,000	-	-	4,335,479	
	Principal Apportionment	8010-8019	1,633,148	1,633,148	1,633,148	1,633,148	1,633,148	1,633,148			17,042,388	
	Miscellaneous Funds	8080-8099	(428,000)		(600,000)			(100,000)	(62,000)		(2,070,000)	
	Federal Revenue	8100-8299	50,000	15,000	80,000	80,000	95,000	130,000	185,000		767,973	
	Other State Revenue	8300-8599	260,000	53,000	210,000	60,000	125,000	30,000	65,000		1,393,000	
	Other Local Revenue	8600-8799	450,000	450,000	250,000	270,000	364,000	250,000			4,822,735	
	Interfund Transfers In	8910-8929									-	
	All Other Financing Sources	8930-8979	10,000	10,000	10,000	10,000	10,000	10,000			100,000.00	
	Other Receipts/Non-Revenue										-	
	TOTAL RECEIPTS		2,942,902	2,330,222	2,300,709	2,178,220	2,872,275	2,493,148	188,000		26,391,575	
C. DISBURSEMENTS												
	Certificated Salaries	1000-1999	1,381,000	1,183,000	1,183,000	1,183,000	1,183,000	1,183,000	511,000		13,180,000	
	Classified Salaries	2000-2999	327,967	327,967	327,967	327,967	327,967	327,967	246,667		3,713,004	
	Employee Benefits	3000-3999	359,400	359,400	359,400	359,400	359,400	359,400	265,000		3,994,000	
	Books and Supplies	4000-4999	75,000	115,000	110,000	105,000	107,000	57,000	40,000		1,489,000	
	Services	5000-5999	115,000	145,000	110,000	200,000	35,000	50,000	75,000		2,420,000	
	Capital Outlay	6000-6599				10,000.00					15,000	
	Other Outgo	7000-7499			212,500		212,500		212,500		850,000	
	Interfund Transfers Out	7600-7629									-	
	All Other Financing Uses	7630-7699									-	
	Other Disbursements/ Non Expenditures										-	
	TOTAL DISBURSEMENTS		2,258,367	2,130,367	2,302,867	2,185,367	2,224,867	1,977,367	1,350,167		25,661,004	
D. BALANCE SHEET TRANSACTIONS												
	Accounts Receivable	9200	23,000	60,000	2,500	2,000	(3,000)	135,000			2,174,500	
	Accounts Payable	9500	53,000	920,000	(25,000)	(23,000)	155,000	266,000			4,346,000	
	TOTAL BALANCE SHEET TRANSACTIONS		(30,000)	(860,000)	27,500	25,000	(158,000)	(131,000)			(2,171,500)	
E. NET INCREASE/DECREASE (B - C + D)			654,535	(660,145)	25,342	17,853	489,408	384,781	(1,162,167)		(1,440,929)	
F. ENDING CASH (A + E)			6,310,243	5,650,098	5,675,440	5,693,293	6,182,701	6,567,482			5,405,315	
G. ENDING CASH, PLUS ACCRUALS											5,405,315	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,152,000.00	1.51%	19,442,000.00	2.47%	19,923,000.00
2. Federal Revenues	8100-8299	805,500.00	-30.91%	556,500.00	0.00%	556,500.00
3. Other State Revenues	8300-8599	2,967,000.00	-50.94%	1,455,500.00	0.00%	1,455,500.00
4. Other Local Revenues	8600-8799	5,241,000.00	-47.89%	2,731,000.00	0.92%	2,756,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	25.00%	125,000.00	0.00%	125,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		28,265,500.00	-13.99%	24,310,000.00	2.08%	24,816,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,292,000.00		12,317,500.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,124,500.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,292,000.00	-7.33%	12,317,500.00	0.00%	12,317,500.00
2. Classified Salaries						
a. Base Salaries				3,793,500.00		3,499,000.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(314,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,793,500.00	-7.76%	3,499,000.00	0.57%	3,519,000.00
3. Employee Benefits	3000-3999	3,882,000.00	-1.11%	3,839,000.00	5.21%	4,039,000.00
4. Books and Supplies	4000-4999	1,430,500.00	-5.80%	1,347,500.00	2.60%	1,382,500.00
5. Services and Other Operating Expenditures	5000-5999	3,043,000.00	-38.65%	1,867,000.00	1.87%	1,902,000.00
6. Capital Outlay	6000-6999	6,500.00	0.00%	6,500.00	0.00%	6,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	825,000.00	3.03%	850,000.00	0.00%	850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,272,500.00	-9.69%	23,726,500.00	1.22%	24,016,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,993,000.00		583,500.00		799,500.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,901,526.67		4,894,526.67		5,478,026.67
2. Ending Fund Balance (Sum lines C and D1)		4,894,526.67		5,478,026.67		6,277,526.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	588,199.11		350,000.00		550,000.00
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	0.00		1,175,000.00		1,270,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,278,827.56		3,925,526.67		4,430,026.67
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,894,526.67		5,478,026.67		6,277,526.67
(Line D3f must agree with line D2)		4,894,526.67		5,478,026.67		6,277,526.67

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,278,827.56		3,925,526.67		4,430,026.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	493,793.34		495,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,772,620.90		4,420,526.67		4,930,026.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.17%		18.63%		20.53%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		2,443.79		2,430.00		2,415.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,272,500.00		23,726,500.00		24,016,500.00
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)		26,272,500.00		23,726,500.00		24,016,500.00
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)		788,175.00		711,795.00		720,495.00
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)		788,175.00		711,795.00		720,495.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

W3

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,152,000.00	1.51%	19,442,000.00	2.47%	19,923,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,763,500.00	-85.68%	252,500.00	0.00%	252,500.00
4. Other Local Revenues	8600-8799	5,191,000.00	-48.35%	2,681,000.00	0.93%	2,706,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	25.00%	125,000.00	0.00%	125,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,889,923.80)	-9.02%	(4,448,948.51)	6.48%	(4,737,147.62)
6. Total (Sum lines A1 thru A5c)		21,316,576.20	-15.32%	18,051,551.49	1.21%	18,269,352.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,435,332.38		9,460,832.38
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,124,500.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,435,332.38	-9.34%	9,460,832.38	1.59%	9,610,832.38
2. Classified Salaries						
a. Base Salaries				2,419,020.00		2,124,520.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(314,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,419,020.00	-12.17%	2,124,520.00	0.94%	2,144,520.00
3. Employee Benefits	3000-3999	3,423,060.00	-1.17%	3,383,000.00	5.91%	3,583,000.00
4. Books and Supplies	4000-4999	1,213,000.00	-6.84%	1,130,000.00	3.10%	1,165,000.00
5. Services and Other Operating Expenditures	5000-5999	2,051,663.82	-45.17%	1,125,000.00	3.11%	1,160,000.00
6. Capital Outlay	6000-6999	6,500.00	0.00%	6,500.00	0.00%	6,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		19,548,576.20	-11.86%	17,229,852.38	2.55%	17,669,852.38
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,768,000.00		821,699.11		599,500.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,538,327.56		4,306,327.56		5,128,026.67
2. Ending Fund Balance (Sum lines C and D1)		4,306,327.56		5,128,026.67		5,727,526.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
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	0.00		1,175,000.00		1,270,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,278,827.56		3,925,526.67		4,430,026.67
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,306,327.56		5,128,026.67		5,727,526.67
(Line D3f must agree with line D2)						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,278,827.56		3,925,526.67		4,430,026.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	493,793.34		495,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,772,620.90		4,420,526.67		4,930,026.67

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.

In 2016-17, the Wiseburn Unified School District will no longer be the secondary Administrative Unit for the South West SELPA. This is projected to eliminate \$859,500 in certificated salaries that were on the District's books. In addition, the District has an agreement with the certificated bargaining unit that 2% will be removed from the salary schedule, projected to save \$265,000 in certificated salaries. In 2016-17, the District is projecting to eliminate \$239,500 in classified salaries due to the loss of the secondary AU responsibilities. In addition, the District has an agreement with the classified bargaining unit that 2% will be removed from the salary schedule, projected to save \$75,000 in classified salaries.

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	805,500.00	-30.91%	556,500.00	0.00%	556,500.00
3. Other State Revenues	8300-8599	1,203,500.00	-0.04%	1,203,000.00	0.00%	1,203,000.00
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
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	4,889,923.80	-9.02%	4,448,948.51	6.48%	4,737,147.62
6. Total (Sum lines A1 thru A5c)		6,948,923.80	-9.94%	6,258,448.51	4.60%	6,546,647.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,856,667.62		2,856,667.62
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,856,667.62	0.00%	2,856,667.62	-5.25%	2,706,667.62
2. Classified Salaries						
a. Base Salaries				1,374,480.00		1,374,480.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,374,480.00	0.00%	1,374,480.00	0.00%	1,374,480.00
3. Employee Benefits	3000-3999	458,940.00	-0.64%	456,000.00	0.00%	456,000.00
4. Books and Supplies	4000-4999	217,500.00	0.00%	217,500.00	0.00%	217,500.00
5. Services and Other Operating Expenditures	5000-5999	991,336.18	-25.15%	742,000.00	0.00%	742,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	825,000.00	3.03%	850,000.00	0.00%	850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,723,923.80	-3.38%	6,496,647.62	-2.31%	6,346,647.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		225,000.00		(238,199.11)		200,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		363,199.11		588,199.11		350,000.00
2. Ending Fund Balance (Sum lines C and D1)		588,199.11		350,000.00		550,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	588,199.11		350,000.00		550,000.00
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		588,199.11		350,000.00		550,000.00
(Line D3f must agree with line D2)						

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

F. ASSUMPTIONS

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

In 2017-18, the District is expecting the loss of one one certificated management position, eliminating \$150,000 in certificated salary.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	2,513.93	2,513.83	0.0%	Met
1st Subsequent Year (2016-17)	2,446.11	2,444.88	-0.1%	Met
2nd Subsequent Year (2017-18)	2,416.07	2,435.16	0.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	2,510	2,510	0.0%	Met
1st Subsequent Year (2016-17)	2,479	2,500	0.8%	Met
2nd Subsequent Year (2017-18)	2,454	2,454	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	0		0.0%
Second Prior Year (2013-14)	0		0.0%
First Prior Year (2014-15)	2,514	2,582	97.4%
Historical Average Ratio:			32.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			33.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	2,444	2,510	97.4%	Not Met
1st Subsequent Year (2016-17)	2,429	2,500	97.2%	Not Met
2nd Subsequent Year (2017-18)	2,384	2,454	97.1%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The above standard is not met due to the fact that on July 1, 2014, the Wiseburn Unified School District began operation. There are no prior year's history to compare the P2 ADA to enrollment ratio. The above calculation only includes the 2014-15 fiscal year as the historical basis, therefore making the District's standard of 33.0% a grossly understated ratio.

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4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	20,755,485.00		
1st Subsequent Year (2016-17)	20,953,187.00	21,087,606.00	0.6%	Met
2nd Subsequent Year (2017-18)	21,318,397.00	21,572,515.00	1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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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)	0.00		0.0%
Second Prior Year (2013-14)	0.00		0.0%
First Prior Year (2014-15)	14,056,855.37	17,435,791.09	80.6%
		Historical Average Ratio:	26.9%

	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):	23.9% to 29.9%	23.9% to 29.9%	23.9% to 29.9%

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

DATA ENTRY: If Form MYP1 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 01, Objects 1000-3999) (Form MYP1, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP1, Lines B1-B8, B10)		
Current Year (2015-16)	16,277,412.38	19,548,576.20	83.3%	Not Met
1st Subsequent Year (2016-17)	14,968,352.38	17,229,852.38	86.9%	Not Met
2nd Subsequent Year (2017-18)	15,338,352.38	17,669,852.38	86.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The above standard is not met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There are no prior year's history to compare the P2 ADA to enrollment ratio. The above calculation only includes the 2014-15 fiscal year as the historical basis, therefore making the District's standard of 26.9% a grossly understated ratio.

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6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	767,500.00	805,500.00	5.0%	No
1st Subsequent Year (2016-17)	767,500.00	556,500.00	-27.5%	Yes
2nd Subsequent Year (2017-18)	767,500.00	556,500.00	-27.5%	Yes

Explanation:
(required if Yes)

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The Federal grants that were awarded to the SW SELPA have been eliminated from the projected revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	2,904,000.00	2,967,000.00	2.2%	No
1st Subsequent Year (2016-17)	1,393,000.00	1,455,500.00	4.5%	No
2nd Subsequent Year (2017-18)	1,393,000.00	1,455,500.00	4.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	4,797,000.00	5,241,000.00	9.3%	Yes
1st Subsequent Year (2016-17)	4,822,000.00	2,731,000.00	-43.4%	Yes
2nd Subsequent Year (2017-18)	4,847,000.00	2,756,000.00	-43.1%	Yes

Explanation:
(required if Yes)

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The unrestricted "local revenue" that was passed through Wiseburn Unified on behalf of the South West Shave been eliminated from the projected revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	1,455,000.00	1,430,500.00	-1.7%	No
1st Subsequent Year (2016-17)	1,490,000.00	1,347,500.00	-9.6%	Yes
2nd Subsequent Year (2017-18)	1,525,000.00	1,382,500.00	-9.3%	Yes

Explanation:
(required if Yes)

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The projected materials and supplies that were purchased on behalf of the South West SELPA have been eliminated from the projected expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	2,696,000.00	3,043,000.00	12.9%	Yes
1st Subsequent Year (2016-17)	2,420,000.00	1,867,000.00	-22.9%	Yes
2nd Subsequent Year (2017-18)	2,455,000.00	1,902,000.00	-22.5%	Yes

Explanation:
(required if Yes)

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The projected services and other operating expenditures that were purchased on behalf of the South West SELPA have been eliminated from the projected expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	8,468,500.00	9,013,500.00	6.4%	Not Met
1st Subsequent Year (2016-17)	6,982,500.00	4,743,000.00	-32.1%	Not Met
2nd Subsequent Year (2017-18)	7,007,500.00	4,768,000.00	-32.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	4,151,000.00	4,473,500.00	7.8%	Not Met
1st Subsequent Year (2016-17)	3,910,000.00	3,214,500.00	-17.8%	Not Met
2nd Subsequent Year (2017-18)	3,980,000.00	3,284,500.00	-17.5%	Not Met

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

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

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

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

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The Federal grants that were awarded to the SW SELPA have been eliminated from the projected revenues.

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

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

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The unrestricted "local revenue" that was passed through Wiseburn Unified on behalf of the South West Shave been eliminated from the projected revenues.

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

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

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The projected materials and supplies that were purchased on behalf of the South West SELPA have been eliminated from the projected expenditures.

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

Beginning with fiscal year 2016-17, Wiseburn Unified School District will not be serving as the South West SELPA secondary Administrative Unit. The projected services and other operating expenditures that were purchased on behalf of the South West SELPA have been eliminated from the projected expenditures.

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7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	513,179.00	603,748.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		607,748.00	

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)

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8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	18.2%	18.6%	20.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.1%	6.2%	6.8%

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)	1,768,000.00	19,548,576.20	N/A	Met
1st Subsequent Year (2016-17)	821,699.11	17,229,852.38	N/A	Met
2nd Subsequent Year (2017-18)	599,500.00	17,669,852.38	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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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)	4,894,526.67		Met
1st Subsequent Year (2016-17)	5,478,026.67		Met
2nd Subsequent Year (2017-18)	6,277,526.67		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)	5,393,494.00		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)

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10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	2,444	2,429	2,384
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:
 a. Enter the name(s) of the SELPA(s): _____

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	26,272,500.00	23,726,500.00	24,016,500.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,272,500.00	23,726,500.00	24,016,500.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	788,175.00	711,795.00	720,495.00
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)	788,175.00	711,795.00	720,495.00

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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)	4,278,827.56	3,925,526.67	4,430,026.67
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	493,793.34	495,000.00	500,000.00
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)	4,772,620.90	4,420,526.67	4,930,026.67
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.17%	18.63%	20.53%
District's Reserve Standard (Section 10B, Line 7):	788,175.00	711,795.00	720,495.00
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)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(5,081,923.80)	(4,889,923.80)	-3.8%	(192,000.00)	Met
1st Subsequent Year (2016-17)	(4,924,647.62)	(4,448,948.51)	-9.7%	(475,699.11)	Not Met
2nd Subsequent Year (2017-18)	(4,934,647.62)	(4,737,147.62)	-4.0%	(197,500.00)	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	100,000.00	125,000.00	25.0%	25,000.00	Not Met
2nd Subsequent Year (2017-18)	100,000.00	125,000.00	25.0%	25,000.00	Not Met
1c. Transfers Out, General Fund *					
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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The above standard is not met due to the District reducing the projected 2016-17 Special Education encroachment. The 2015-16 fiscal year experienced a greater than normal costs for Special Education litigation. Staff is reducing the litigation costs for Special Education in 2016-17, which decreases the contributions from the unrestricted general fund.

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The above standard is not met due to the District considering increasing the "rent" collected from the Wiseburn Child Development Center (Fund 63) an additional \$25,000 in 2016-17.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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)

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S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
3,354,911.00	3,354,911.00
3,354,911.00	3,354,911.00

b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 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

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

First Interim (Form 01CSI, Item S7A)	Second Interim
240,132.00	240,132.00
240,132.00	240,132.00
240,132.00	240,132.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

315,800.00	303,800.00
317,000.00	303,800.00
317,000.00	303,800.00

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

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

317,000.00	317,000.00
317,000.00	317,000.00
317,000.00	317,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)

1st Subsequent Year (2016-17)

2nd Subsequent Year (2017-18)

57	57
57	57
57	57

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

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