

# 2015-2016 First Interim December 10, 2015



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund		G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				G
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



# DISTRICT CERTIFICATION OF INTERIM REPORT

2015 - 2016  
First Interim

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: December 10, 2015 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Stacy Matusek Telephone: 951-696-1600  
Title: Executive Director, Fiscal Services E-mail: smatusek@murrieta.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 budget adoption.	X	

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	



# GENERAL FUND

2015 - 2016  
First Interim

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

The 2015-2016 First Interim was prepared utilizing the following sources:

- Governor's Adopted Budget
- Department of Finance LCFF Gap Percentages
- School Services of California's Dartboard Projections
- Fiscal Crisis and Management Assistance Team LCFF Calculators
- District Local Control Accountability Plan

Throughout the 2015-2016 Fiscal Year, key dates and events may have an impact on budget projections and may require budget revisions including:

- Final State Adopted Budget
  - June 2015
  - First Interim includes adjustments based on the final State Adopted Budget
- Student Enrollment
  - August 2015—First Day of School
  - October 2015—CBEDS
- Average Daily Attendance (ADA) Reports
  - P1 December 2015
  - P2 April 2016
- Negotiations
  - First Interim includes a 5% salary increase effective July 1, 2015 for all bargaining unit employees and a 4% salary increase effective July 1, 2015 for all management/confidential employees

## **ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA**

Fiscal Year 2015-2016 is the third year of the eight year LCFF (Local Control Funding Formula) phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

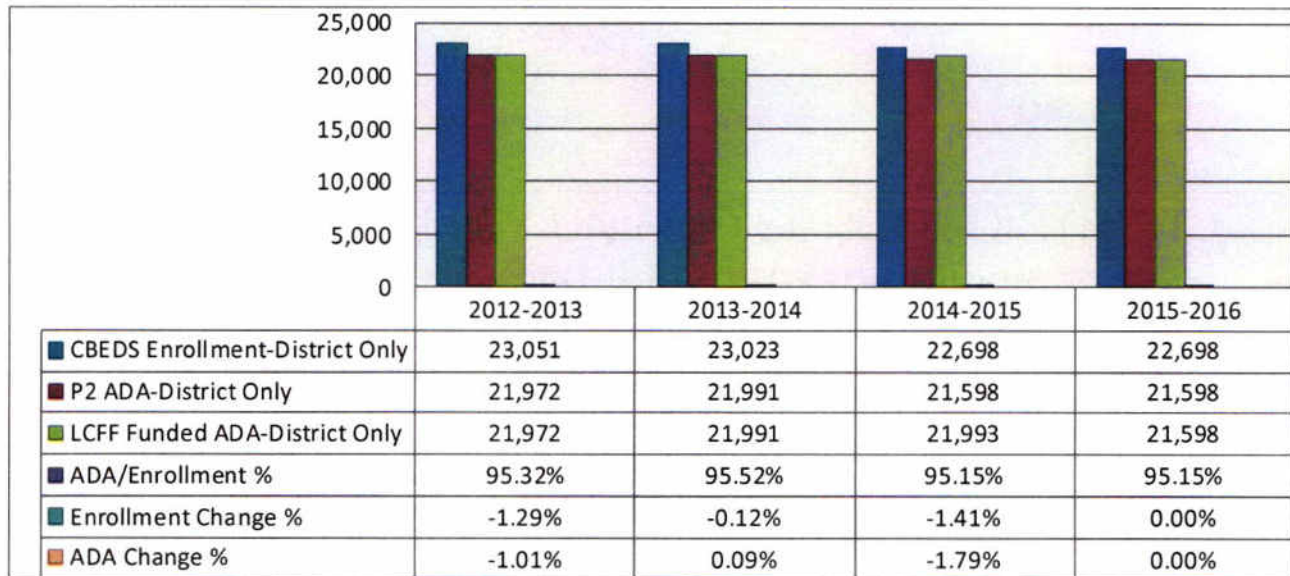
- Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- Base Grant Add-On's—TK/K-3 Class Size Averages and 9-12 Career Technical Education
- Supplemental and Concentration Grant Increases based on Unduplicated Student Counts:
  - English Learners, Free and Reduced Price Meal Program, Foster Youth
  - District Unduplicated Pupil Count three year rolling average 33.16%
- Cost of Living Adjustment 1.02%
- Department of Finance gap funding 51.52%
- District Enrollment Projection 22,698
- District Projected P2 ADA 21,598
- Districts are funded on the greater of prior year ADA or current year ADA
  - LCFF Funded ADA 21,613
    - LCFF Funded ADA equal to 2015-2016 projected P2 21,612
    - Includes 14 ADA County Programs
    - Budget includes transfer ADA costs to Riverside County Office of Education



# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Assumptions

## ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

### Historical Enrollment and P2 Average Daily Attendance



### Local Control Funding Formula (LCFF)

LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,083	\$7,189	\$7,403	\$8,578	
Grade Span Adjustment	\$737			\$223	
Supplemental Add-On at 33.16% - 3 Year Average Unduplicated Pupil Count	\$519	\$477	\$491	\$584	
Funded ADA including County Programs ADA	5,596.07	4,691.28	3,460.88	7,864.07	21,612.30
LCFF Grade Level Funding	\$46,663,515	\$35,962,295	\$27,320,072	\$73,801,800	\$183,747,682
Transportation Funding					\$88,659
2015-2016 LCFF Target Funding					\$183,836,341
LCFF Floor					\$148,432,559
LCFF Funding Gap					\$35,403,782
51.52% Funding Gap					\$18,240,028
<b>2015-2016 LCFF Funding</b>					<b>\$166,672,587</b>

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

LCFF funding totaling \$166,672,587 is comprised of the following sources:

- State Aid \$96,473,404
- Property Taxes \$40,372,011
- Education Protection Act \$29,827,172

Total LCFF/ Revenue Limit Sources are equal to \$166,672,587.

## FEDERAL REVENUES

2015-2016 First Interim Federal Revenues reflect current year awards and applicable carryover and include:

Resource Code	Description	Allocation
0000	Other Federal	\$30,154
0310	Medi-Cal Administrative Activities	\$570,920
3010	NCLB: Title I	\$2,208,298
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$3,868,810
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$1,388
3315	Special Ed: IDEA Preschool Grants	\$83,462
3320	Special Ed: IDEA Preschool Local Entitlement	\$203,962
3327	Special Ed: IDEA MH Reimbursement	\$106,706
3345	Special Ed: IDEA Preschool Staff Development	\$889
3550	Vocational Programs: Voc & Applied Technology	\$108,964
4035	NCLB Title II Improving Teacher Quality	\$241,717
5640	Medi-Cal LEA Billing	\$375,000
5920	Elementary School Counseling Grant	\$353,328
	<b>Total Federal Revenues</b>	<b>\$8,153,598</b>

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## STATE REVENUES

2015-2016 First Interim State Revenues include the following programs:

- One-time funds for outstanding Mandated Costs claims equal to \$529 per P2 ADA
- Mandated Cost Block Grant funds are equal to \$28 per K-8 2014-2015 P2 ADA and \$56 per 9-12 2014-2015 P2 ADA
- Educator Effectiveness Funds \$1,466 per full time equivalent (FTE)
- Lottery funds are projected at \$141 per 2014-2015 annual ADA
- Lottery Prop 20 funds are projected at \$41 per 2014-2015 annual ADA

Resource Code	Description	Allocation
0000	Testing/Assessments	\$12,365
0000	Mandated Cost / Mandated Cost Block Grant	\$830,380
0000	One-Time Funds for Outstanding Mandated Cost Claims	\$11,432,137
1100	Lottery	\$3,143,840
6264	Educator Effectiveness Funding	\$1,528,766
6300	Lottery Prop 20	\$920,696
6378	CA Health & Science Capacity Building Project	\$49,472
6512	Special Ed Mental Health	\$1,287,627
6520	Special Ed Workability	\$61,009
6690	Tobacco Use and Prevention	\$3,423
	<b>Total State Revenues</b>	<b>\$19,269,715</b>

## LOCAL REVENUES

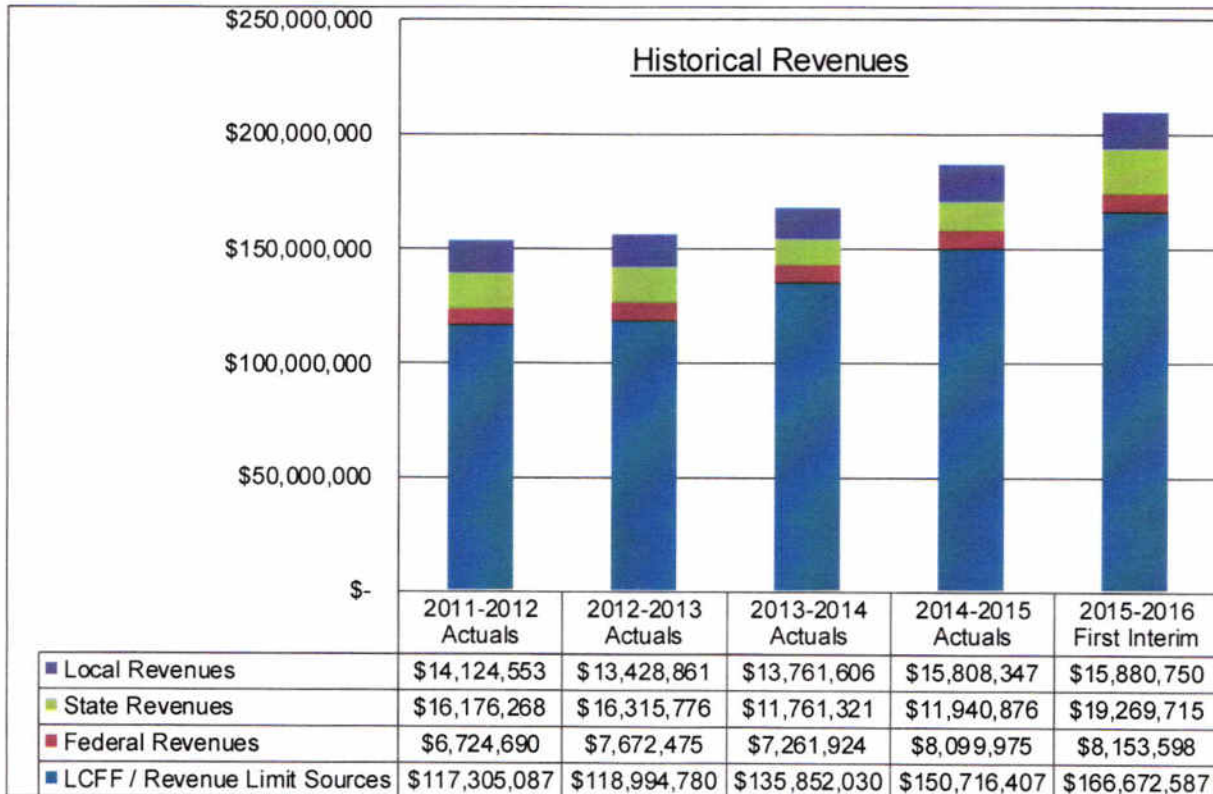
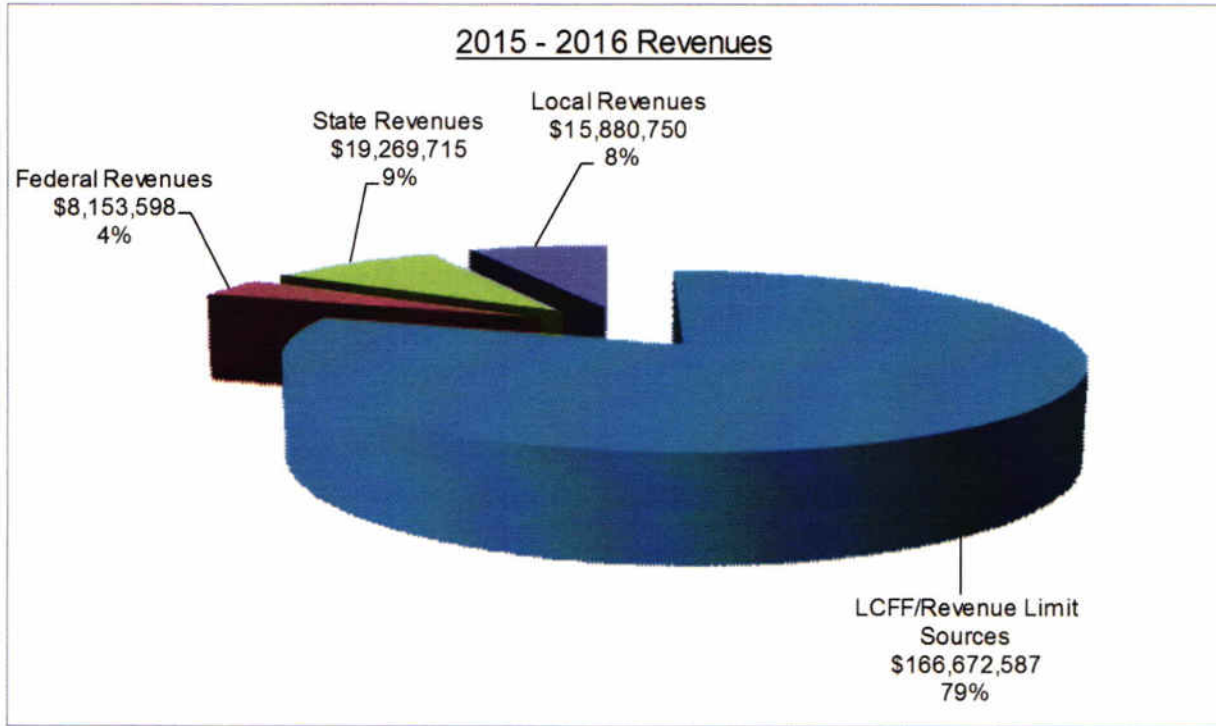
2015-2016 First Interim Local Revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, parent center revenues, nonresident student fees and other revenues. Local revenues for AB602 special education are funded on district-wide ADA.

Resource Code	Description	Allocation
0000	Leases & Rentals	\$325,000
0000	Interest	\$100,000
0000	Other Income	\$202,144
0200	Safety Credits Reimbursements	\$994,728
0600	Donation Revenue	\$375,000
0605	Safety Awards	\$19,000
0620	Non Resident Student Fees	\$750,860
0705	Transportation Services	\$283,000
0991	Bill to Outside Agencies	\$950,000
6382	California Career Pathways Trust	\$338,846
6500	Selpa Transfer from COE	\$10,955,759
6501	Low Incidence	\$68,956
9986	Redevelopment Revenues	\$517,457
	<b>Total Local Revenues</b>	<b>\$15,880,750</b>

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## REVENUES

2015-2016 First Interim Revenues are projected at \$209,976,650.



# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## EXPENDITURES

### Salaries and Benefits

- The 2015-2016 First Interim includes the following FTEs:
  - Certificated Teachers 989.8
  - Classified 745.7
  - Management/Support 140.0
- Certificated Staffing Ratios to develop initial 2015-2016 general education staffing requirements:
  - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
  - 4-5 Grades—32:1
  - 6-8 Grades—31:1
  - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- Classified staffing ratios—These ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
  - Basic Hours—28:1 Elementary, 26:1 Middle Schools, 23:1 High Schools
  - Supplemental—33:1 Elementary, 48:1 Middle Schools, 38:1 High Schools
- Statutory Benefits and Health and Welfare
  - STRS Rate increase of 1.85% from 8.88% to 10.73%
    - Projected increase equal to \$1.8M
  - PERS Rate increase of .076% from 11.771% to 11.847%
    - Projected increase equal to \$25K
  - Workers Comp Rate increase of .154% from 2.446% to 2.6%
  - Certificated total statutory benefit rate equal to 14.83%
  - Classified total statutory benefit rate equal to 22.147%
  - Health and welfare cap at \$9,275 per FTE
- Step and Column at Adopted Budget
  - All certificated employees \$1,574,733 plus statutory benefits of \$233,533 for a total of \$1,808,266
  - All classified employees \$241,082 plus statutory benefits of \$53,209 for a total of \$294,291
- Retiree Benefits are projected at \$619,587 and include additional retirees from the 2014-2015 Supplemental Employees Retirement Program
- The budget also includes approximately \$4.4M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, summer school instruction
- Salary and benefit projections of \$173,056,976 are equal to 86.65% of total expenditures.

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2014-2015 First Interim Budget Assumptions

## EXPENDITURES—DISCRETIONARY BUDGETS

Site discretionary budgets are funded at the allocation rates listed below and using a projected October CBEDS student enrollment number. Department budget allocations have been included at prior year funding levels.

Description	Per Pupil Allocation	Academic Stipend Allocation	Other
Elementary	\$55.00	\$13,668	\$600 per combination class
Middle Schools	\$55.00	\$30,956	n/a
High Schools	\$60.00	\$73,842	n/a
Continuation	\$55.00	\$13,668	n/a
Independent Study	\$55.00	n/a	n/a

2015-2016 Site Allocations			
Site	Discretionary	Site	Discretionary
Alta Murrieta	\$59,029	Tovashal	\$55,353
Antelope Hills	\$59,258	Shivela Middle	\$109,056
Avaxat	\$56,338	Thompson	\$121,596
Buchanan	\$66,578	Warm Springs	\$78,751
Cole Canyon	\$73,173	McElhinney	\$103,006
E. Hale Curran	\$45,058	Murrieta Valley	\$222,942
Lisa J. Mails	\$65,203	Murrieta Mesa	\$206,922
Monte Vista	\$68,603	Vista Murrieta	\$287,322
Murrieta	\$61,118	Creekside	\$20,103
Rail Ranch	\$47,043	Tenaja Academy	\$7,040
		<b>Total</b>	<b>\$1,813,492</b>

2015-2016 Department Discretionary Allocations			
Board & Superintendent	\$66,146	Operations-Civic Center	\$1,700
Business Services	\$25,000	Operations-Irrigation/Grounds IPM	\$117,320
Communications	\$42,005	Operations - Custodial	\$415,849
Energy Management	\$10,200	Purchasing & Warehouse	\$13,700
Facilities	\$9,345	Risk Management	\$5,300
Family Services	\$12,500	Staff Development	\$57,603
Human Resources	\$17,225	Technology	\$41,084
Ongoing Major Maintenance Account	\$1,644,750	<b>Total</b>	<b>\$2,479,727</b>

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

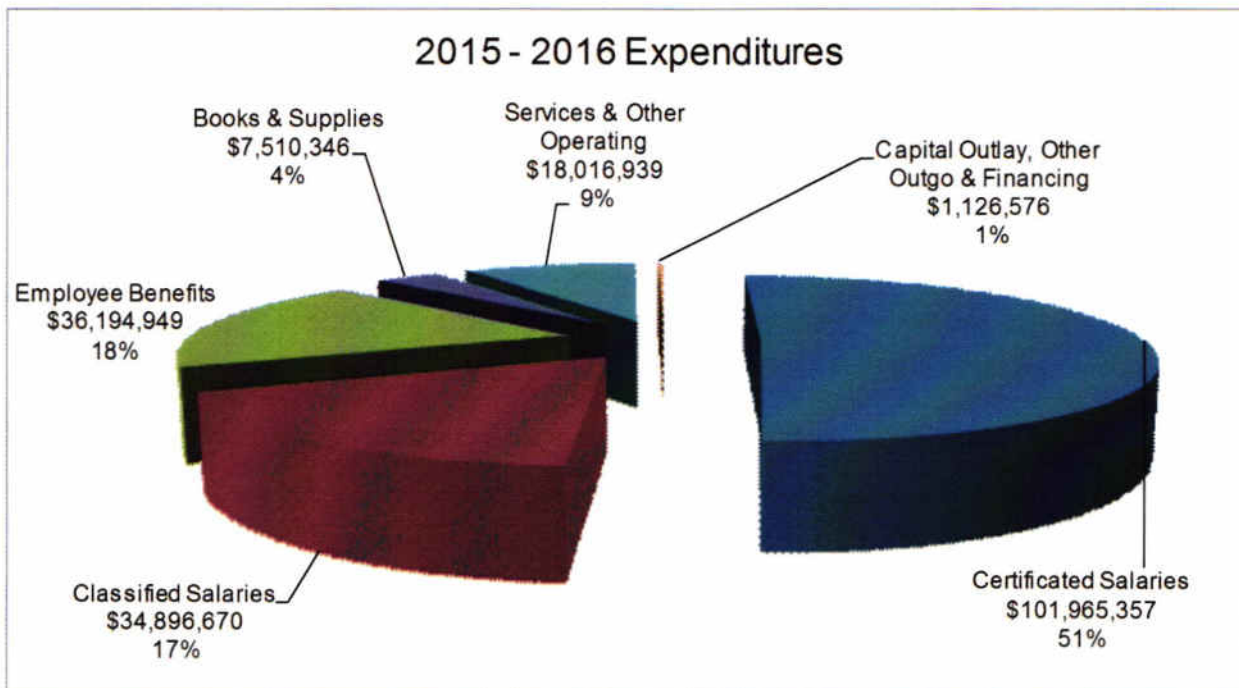
## EXPENDITURES—OTHER

2015-2016 Lottery Expenditures Unrestricted & Prop 20 Instructional Materials	
Certificated Salaries	\$2,881,762
Site Programs/Athletics/Band/Choir/AP/IB	\$169,800
Instructional Materials	\$946,191
Ed Services / Counseling / Curriculum & Instruction / Health	\$92,278
<b>Total</b>	<b>\$4,090,031</b>

Other expenditures include:

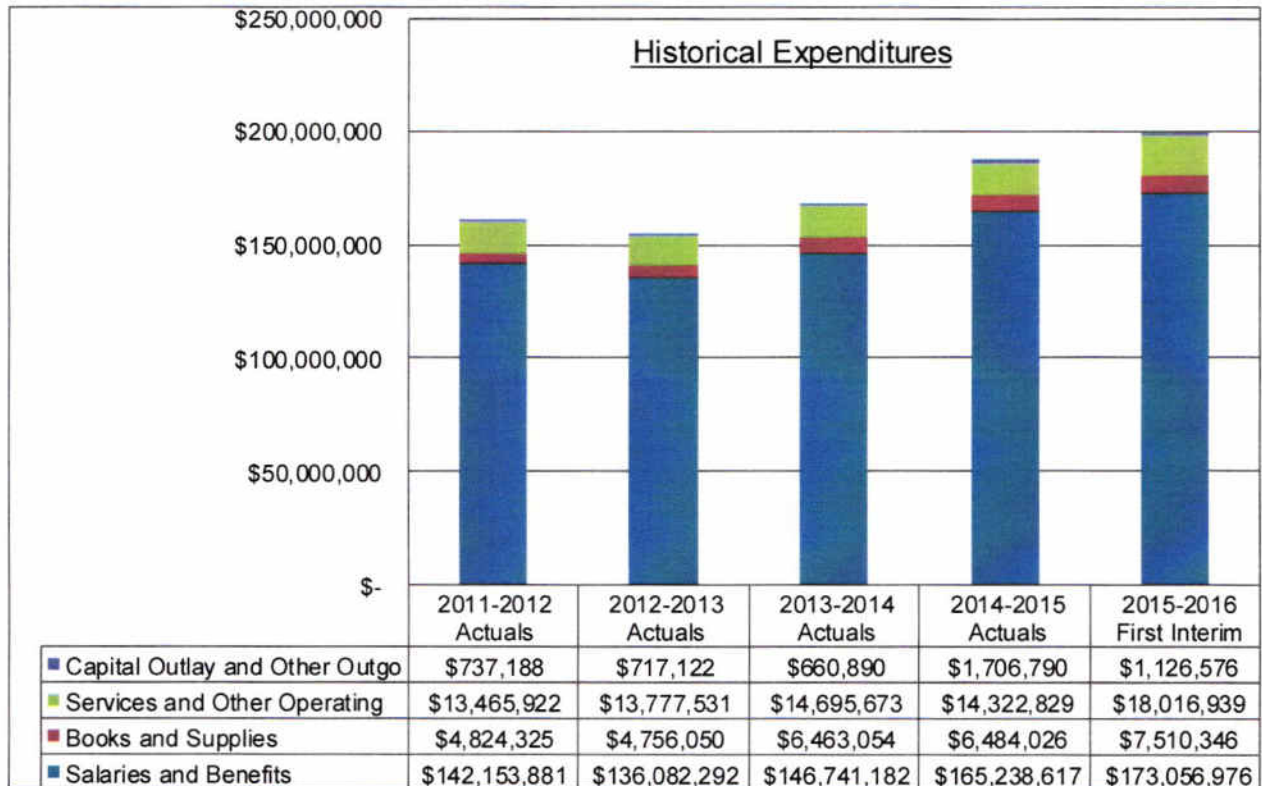
- Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$4,650,000
- Annual payments for Early Retirement Incentive Programs: the first annual payment in the amount of \$1,500,000 for the 2014-2015 program and the fourth annual payment of five in the amount of \$648,403 for the 2011-2012 program
- Long term debt expenditures have been budgeted at \$609,763. Payments for long term debt include the cost of the District Support Center COP
- Operating leases for district paid copiers and click charges are budgeted at \$658,100
- Murrieta Valley Unified School District's approved indirect cost rate for 2015-2016 is 5.28% and will provide an estimated \$745,075 to the unrestricted general fund from restricted resources and other district funds

Total 2015-2016 First Interim Expenditures are projected at \$199,710,837.



# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## EXPENDITURES—CONTINUED



## CONTRIBUTIONS TO PROGRAMS

2015-2016 Budget includes contributions from unrestricted funds to the following programs:

- Ongoing Major Maintenance and Repair
- Special Education
- Transportation

The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing Major Maintenance and Repair. The contribution for 2015-2016 must be equal to a minimum amount that is the lesser of 3% of total General Fund expenditures or the amount deposited into the account in 2014-2015. The 2015-2016 contribution is \$5,207,864 which is equal to 2.61%.

Special Education expenditures include step and column costs, negotiated salary agreements, non-public schools, non-public agencies, services, legal costs and mediation agreements. The contribution to special education is projected at \$19,506,711.

Transportation expenditures include step increases, negotiated salary agreements and general operating expenses including fuel, parts and repairs. The contribution to transportation is projected at \$3,514,298.



# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## LOCAL CONTROL ACCOUNTABILITY PLAN

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Districts will develop a plan that includes annual goals and actions that will be implemented to meet eight State priorities. MVUDS's LCAP goals are as follows:

- Goal 1 Student Achievement: Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness
- Goal 2 Prevention/Intervention/Acceleration: Provide high quality prevention/intervention/acceleration actions and services to eliminate barriers to student access to required and desired areas of study
- Goal 3 Professional Development: Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning
- Goal 4 Engagement: Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Minimum Proportionality calculation for 2015-2016 is equal to 4.31%. Districts must demonstrate how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The 2015-2016 budget incorporates all four district goals, expenditures related to student achievement and minimum proportionality requirements. Total 2015-2016 Adopted Budget LCAP expenditures were equal to \$8,526,423. The chart below summarizes expenditures for each goal.

2015-2016 LOCAL CONTROL ACCOUNTABILITY PLAN					
Funding Source	Goal 1	Goal 2	Goal 3	Goal 4	Total
Base	\$0	\$0	\$132,712	\$0	\$132,712
Grants	\$56,791	\$0	\$0	\$0	\$56,791
LCFF	\$2,549,600	\$790,151	\$703,660	\$733,820	\$4,777,231
Lottery	\$236,835	\$104,100	\$94,050	\$0	\$434,985
One-time Unrestricted	\$1,182,203	\$253,920	\$1,525,936	\$0	\$2,962,059
Title I	\$0	\$16,800	\$30,001	\$0	\$46,801
Mental Health	\$0	\$0	\$0	\$115,844	\$115,844
<b>TOTALS</b>	<b>\$4,025,429</b>	<b>\$1,164,971</b>	<b>\$2,486,359</b>	<b>\$849,664</b>	<b>\$8,526,423</b>

# MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 First Interim Budget Assumptions

## FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2015-2016 projected ending balance.

2015-2016 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$19,842,646	\$3,680,589	\$23,523,235
NonSpendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$3,680,589	\$3,680,589
Assigned	\$10,246,051	\$0	\$10,246,051
Unassigned Reserve for Economic Uncertainties 3%	\$5,991,326	\$0	\$5,991,326
Unassigned/Unappropriated	\$3,590,269	\$0	\$3,590,269

The 2015-2016 First Interim and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	167,090,793.00	167,090,793.00	73,330,466.78	166,672,587.00	(418,206.00)	-0.3%
2) Federal Revenue		8100-8299	7,763,135.00	7,763,135.00	634,079.03	8,153,598.00	390,463.00	5.0%
3) Other State Revenue		8300-8599	18,840,251.00	18,840,251.00	802,664.72	19,269,715.00	429,464.00	2.3%
4) Other Local Revenue		8600-8799	15,019,448.00	15,019,448.00	4,164,963.17	15,880,750.00	861,302.00	5.7%
5) TOTAL, REVENUES			208,713,627.00	208,713,627.00	78,932,173.70	209,976,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	96,496,791.00	96,511,826.00	32,799,385.37	101,965,357.00	(5,453,531.00)	-5.7%
2) Classified Salaries		2000-2999	33,944,699.00	34,101,980.00	10,441,299.74	34,896,670.00	(794,690.00)	-2.3%
3) Employee Benefits		3000-3999	35,193,705.00	35,262,136.00	11,852,800.26	36,194,949.00	(932,813.00)	-2.6%
4) Books and Supplies		4000-4999	6,478,728.00	5,989,883.95	2,447,109.71	7,510,345.95	(1,520,462.00)	-25.4%
5) Services and Other Operating Expenditures		5000-5999	17,245,571.00	17,483,668.05	6,677,021.75	18,016,939.05	(533,271.00)	-3.1%
6) Capital Outlay		6000-6999	330,997.00	340,997.00	142,080.64	860,711.00	(519,714.00)	-152.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	771,763.00	771,763.00	309,106.25	771,763.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(503,056.00)	(503,056.00)	0.00	(505,898.00)	2,842.00	-0.6%
9) TOTAL, EXPENDITURES			189,959,198.00	189,959,198.00	64,668,803.72	199,710,837.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,754,429.00	18,754,429.00	14,263,369.98	10,265,813.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,754,429.00	18,754,429.00	14,263,369.98	10,265,813.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	10,815,974.00	13,257,422.25	13,257,422.25	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)				10,815,974.00	13,257,422.25	13,257,422.25		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				10,815,974.00	13,257,422.25	13,257,422.25		
2) Ending Balance, June 30 (E + F1e)				29,570,403.00	32,011,851.25	23,523,235.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	15,000.00	15,000.00	15,000.00		
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	5,052,192.00	5,202,007.79	3,680,588.82		
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	10,995,289.00	11,151,733.81	10,246,051.00		
Medi-Cal Administrative Activities			0000	9780	133,000.00			
Donations			0000	9780	334,000.00			
Site Safety Awards			0000	9780	19,349.00			
Green Team Schools			0000	9780	90,000.00			
Site Supplemental Discretionary			0000	9780	400,000.00			
One-Time Unrestricted Funds			0000	9780	10,018,940.00			
One-Time Unrestricted Funds			0000	9780	10,018,940.00			
Medi-Cal Administrative Activities			0000	9780	160,128.00			
Donations			0000	9780	395,685.00			
Site Safety Awards			0000	9780	20,876.29			
Green Team Schools			0000	9780	91,861.30			
Site Supplemental Discretionary			0000	9780	346,410.00			
Non Resident Student Fees			0000	9780	117,833.22			
Non Resident Student Fees			0000	9780		124,260.00		
One-Time Funds for Outstanding Manc			0000	9780		9,402,880.00		
Medi-Cal LEA Billing 2010-2011 Audit			0000	9780		656,053.00		
Medi-Cal Administrative Activities			0000	9780		62,858.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	5,698,776.00	5,698,776.00	5,991,326.00		
Unassigned/Unappropriated Amount			9790	7,809,146.00	9,944,333.65	3,590,269.43		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	100,482,460.00	100,482,460.00	61,176,956.00	96,473,404.00	(4,009,056.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	26,447,079.00	26,447,079.00	7,456,793.00	29,827,172.00	3,380,093.00	12.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	507,291.00	507,291.00	0.00	507,291.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	42,391,873.00	42,391,873.00	0.00	42,391,873.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,921,498.00	1,921,498.00	1,821,611.59	1,921,498.00	0.00	0.0%
Prior Years' Taxes		8043	2,544,797.00	2,544,797.00	2,612,661.66	2,544,797.00	0.00	0.0%
Supplemental Taxes		8044	751,443.00	751,443.00	206,836.62	751,443.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,993,771.00)	(8,993,771.00)	73,097.91	(8,993,771.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,277,327.00	1,277,327.00	0.00	1,277,327.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			167,329,997.00	167,329,997.00	73,347,956.78	166,701,034.00	(628,963.00)	-0.4%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(210,757.00)	(210,757.00)	0.00	0.00	210,757.00	-100.0%
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	(28,447.00)	(28,447.00)	(17,490.00)	(28,447.00)	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			167,090,793.00	167,090,793.00	73,330,466.78	166,672,587.00	(418,206.00)	-0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	4,213.78	4,214.00	4,214.00	New
Special Education Entitlement		8181	3,870,248.00	3,870,248.00	0.00	3,870,198.00	(50.00)	0.0%
Special Education Discretionary Grants		8182	395,019.00	395,019.00	0.00	395,019.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,141,018.00	2,141,018.00	335,009.21	2,208,298.00	67,280.00	3.1%
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	238,657.00	238,657.00	10,538.04	241,717.00	3,060.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	108,964.00	108,964.00	0.00	108,964.00	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	997,229.00	997,229.00	284,318.00	1,313,188.00	315,959.00	31.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,763,135.00</b>	<b>7,763,135.00</b>	<b>634,079.03</b>	<b>8,153,598.00</b>	<b>390,463.00</b>	<b>5.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	824,600.00	824,600.00	0.00	12,262,517.00	11,437,917.00	1387.1%
Lottery - Unrestricted and Instructional Materials		8560	3,637,860.00	3,637,860.00	96,331.54	4,064,536.00	426,676.00	11.7%
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	2,297.90	3,423.00	3,423.00	New
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	14,377,791.00	14,377,791.00	704,035.28	2,939,239.00	(11,438,552.00)	-79.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,840,251.00</b>	<b>18,840,251.00</b>	<b>802,664.72</b>	<b>19,269,715.00</b>	<b>429,464.00</b>	<b>2.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	517,457.00	517,457.00	0.00	517,457.00	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	1,643.15	1,644.00	1,644.00	New
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	300,000.00	303,069.00	95,035.25	328,069.00	25,000.00	8.2%
Interest		8660	100,000.00	100,000.00	3,392.04	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	515,129.00	515,129.00	745,655.00	750,860.00	235,731.00	45.8%
Transportation Fees From Individuals		8675	283,000.00	283,000.00	180,289.13	283,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	338,846.00	338,846.00	New
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	2,538,340.00	2,535,271.00	361,109.60	2,536,159.00	888.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	10,765,522.00	10,765,522.00	2,777,839.00	11,024,715.00	259,193.00	2.4%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,019,448.00</b>	<b>15,019,448.00</b>	<b>4,164,963.17</b>	<b>15,880,750.00</b>	<b>861,302.00</b>	<b>5.7%</b>
<b>TOTAL, REVENUES</b>			<b>208,713,627.00</b>	<b>208,713,627.00</b>	<b>78,932,173.70</b>	<b>209,976,650.00</b>	<b>1,263,023.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	82,342,596.00	82,048,848.00	27,924,129.53	86,750,010.00	(4,701,162.00)	-5.7%
Certificated Pupil Support Salaries		1200	6,021,851.00	6,330,584.00	2,075,683.35	6,602,933.00	(272,349.00)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,289,157.00	7,277,677.00	2,480,495.98	7,675,079.00	(397,402.00)	-5.5%
Other Certificated Salaries		1900	843,187.00	854,717.00	319,076.51	937,335.00	(82,618.00)	-9.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>96,496,791.00</b>	<b>96,511,826.00</b>	<b>32,799,385.37</b>	<b>101,965,357.00</b>	<b>(5,453,531.00)</b>	<b>-5.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,978,655.00	11,113,161.00	3,090,126.53	11,473,705.00	(360,544.00)	-3.2%
Classified Support Salaries		2200	12,944,296.00	12,961,106.00	4,063,054.29	13,322,511.00	(361,405.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	2,533,411.00	2,533,411.00	844,802.27	2,490,062.00	43,349.00	1.7%
Clerical, Technical and Office Salaries		2400	7,268,327.00	7,270,886.00	2,393,503.80	7,423,898.00	(153,012.00)	-2.1%
Other Classified Salaries		2900	220,010.00	223,416.00	49,812.85	186,494.00	36,922.00	16.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>33,944,699.00</b>	<b>34,101,980.00</b>	<b>10,441,299.74</b>	<b>34,896,670.00</b>	<b>(794,690.00)</b>	<b>-2.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,365,281.00	10,350,164.00	3,485,065.46	10,881,393.00	(531,229.00)	-5.1%
PERS		3201-3202	3,850,757.00	3,887,230.00	1,158,055.27	3,993,327.00	(106,097.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	3,995,605.00	4,012,096.00	1,198,774.50	4,086,573.00	(74,477.00)	-1.9%
Health and Welfare Benefits		3401-3402	12,905,743.00	12,924,249.00	4,670,742.92	12,982,826.00	(58,577.00)	-0.5%
Unemployment Insurance		3501-3502	65,235.00	65,468.00	21,608.55	68,655.00	(3,187.00)	-4.9%
Workers' Compensation		3601-3602	3,391,497.00	3,389,204.00	1,123,695.93	3,548,450.00	(159,246.00)	-4.7%
OPEB, Allocated		3701-3702	619,587.00	633,725.00	196,145.04	633,725.00	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	(1,287.41)	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>35,193,705.00</b>	<b>35,262,136.00</b>	<b>11,852,800.26</b>	<b>36,194,949.00</b>	<b>(932,813.00)</b>	<b>-2.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,382,169.00	1,473,005.00	1,167,169.21	1,636,678.00	(163,673.00)	-11.1%
Books and Other Reference Materials		4200	100,927.00	109,648.00	45,823.95	109,648.00	0.00	0.0%
Materials and Supplies		4300	3,647,652.00	3,122,876.00	841,739.41	4,150,804.00	(1,027,928.00)	-32.9%
Noncapitalized Equipment		4400	1,347,980.00	1,284,354.95	392,377.14	1,613,215.95	(328,861.00)	-25.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,478,728.00</b>	<b>5,989,883.95</b>	<b>2,447,109.71</b>	<b>7,510,345.95</b>	<b>(1,520,462.00)</b>	<b>-25.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,961,706.00	1,961,706.00	197,926.87	1,961,706.00	0.00	0.0%
Travel and Conferences		5200	374,289.00	456,047.00	55,053.71	540,475.00	(84,428.00)	-18.5%
Dues and Memberships		5300	62,790.00	64,617.00	41,037.88	67,617.00	(3,000.00)	-4.6%
Insurance		5400-5450	1,256,280.00	1,256,280.00	1,210,178.97	1,256,280.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,444,800.00	4,444,800.00	1,315,652.40	4,444,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,475,404.00	1,624,965.00	319,686.49	1,784,422.00	(159,457.00)	-9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,819.00)	(11,319.00)	(4,974.89)	(11,319.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,287,663.00	7,291,429.05	3,453,782.51	7,577,815.05	(286,386.00)	-3.9%
Communications		5900	393,458.00	395,143.00	88,677.81	395,143.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,245,571.00</b>	<b>17,483,668.05</b>	<b>6,677,021.75</b>	<b>18,016,939.05</b>	<b>(533,271.00)</b>	<b>-3.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	80,120.00	(80,120.00)	New
Buildings and Improvements of Buildings		6200	0.00	10,000.00	142,080.64	259,361.00	(249,361.00)	-2493.6%
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	330,997.00	330,997.00	0.00	521,230.00	(190,233.00)	-57.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>330,997.00</b>	<b>340,997.00</b>	<b>142,080.64</b>	<b>860,711.00</b>	<b>(519,714.00)</b>	<b>-152.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	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	147,000.00	147,000.00	0.00	147,000.00	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	214,763.00	214,763.00	109,106.25	214,763.00	0.00	0.0%
Other Debt Service - Principal		7439	395,000.00	395,000.00	200,000.00	395,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>771,763.00</b>	<b>771,763.00</b>	<b>309,106.25</b>	<b>771,763.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(503,056.00)	(503,056.00)	0.00	(505,898.00)	2,842.00	-0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(503,056.00)</b>	<b>(503,056.00)</b>	<b>0.00</b>	<b>(505,898.00)</b>	<b>2,842.00</b>	<b>-0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>189,959,198.00</b>	<b>189,959,198.00</b>	<b>64,668,803.72</b>	<b>199,710,837.00</b>	<b>(9,751,639.00)</b>	<b>-5.1%</b>

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	167,090,793.00	167,090,793.00	73,330,466.78	166,672,587.00	(418,206.00)	-0.3%
2) Federal Revenue		8100-8299	308,210.00	308,210.00	288,531.78	601,074.00	292,864.00	95.0%
3) Other State Revenue		8300-8599	16,685,600.00	16,685,600.00	51,634.68	15,418,722.00	(1,266,878.00)	-7.6%
4) Other Local Revenue		8600-8799	3,736,469.00	3,736,469.00	1,387,124.17	3,999,732.00	263,263.00	7.0%
5) TOTAL, REVENUES			187,821,072.00	187,821,072.00	75,057,757.41	186,692,115.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	80,435,748.00	80,487,223.00	27,043,558.41	83,523,356.00	(3,036,133.00)	-3.8%
2) Classified Salaries		2000-2999	21,332,681.00	21,474,270.00	6,612,536.87	21,797,167.00	(322,897.00)	-1.5%
3) Employee Benefits		3000-3999	27,048,664.00	27,111,973.00	9,218,220.61	27,093,458.00	18,515.00	0.1%
4) Books and Supplies		4000-4999	5,063,996.00	4,594,661.95	1,811,818.35	5,656,603.95	(1,061,942.00)	-23.1%
5) Services and Other Operating Expenditures		5000-5999	13,206,629.00	13,419,590.05	5,863,539.27	13,504,022.05	(84,432.00)	-0.6%
6) Capital Outlay		6000-6999	130,997.00	130,997.00	29,895.14	130,997.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	771,763.00	771,763.00	309,106.25	771,763.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(719,010.00)	(719,010.00)	0.00	(745,075.00)	26,065.00	-3.6%
9) TOTAL, EXPENDITURES			147,271,468.00	147,271,468.00	50,888,674.90	151,732,292.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,549,604.00	40,549,604.00	24,169,082.51	34,959,823.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,337,159.00)	(23,337,159.00)	0.00	(24,714,575.00)	(1,377,416.00)	5.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,337,159.00)	(23,337,159.00)	0.00	(24,714,575.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,212,445.00	17,212,445.00	24,169,082.51	10,245,248.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,305,766.00	9,597,398.46		9,597,398.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,305,766.00	9,597,398.46		9,597,398.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,305,766.00	9,597,398.46		9,597,398.46		
2) Ending Balance, June 30 (E + F1e)			24,518,211.00	26,809,843.46		19,842,646.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
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	10,995,289.00	11,151,733.81		10,246,051.00		
Medi-Cal Administrative Activities	0000	9780	133,000.00					
Donations	0000	9780	334,000.00					
Site Safety Awards	0000	9780	19,349.00					
Green Team Schools	0000	9780	90,000.00					
Site Supplemental Discretionary	0000	9780	400,000.00					
One-Time Unrestricted Funds	0000	9780	10,018,940.00					
One-Time Unrestricted Funds	0000	9780		10,018,940.00				
Medi-Cal Administrative Activities	0000	9780		160,128.00				
Donations	0000	9780		395,685.00				
Site Safety Awards	0000	9780		20,876.29				
Green Team Schools	0000	9780		91,861.30				
Site Supplemental Discretionary	0000	9780		346,410.00				
Non Resident Student Fees	0000	9780		117,833.22				
Non Resident Student Fees	0000	9780				124,260.00		
One-Time Funds for Outstanding Manc	0000	9780				9,402,880.00		
Medi-Cal LEA Billing 2010-2011 Audit	0000	9780				656,053.00		
Medi-Cal Administrative Activities	0000	9780				62,858.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,698,776.00	5,698,776.00		5,991,326.00		
Unassigned/Unappropriated Amount		9790	7,809,146.00	9,944,333.65		3,590,269.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	100,482,460.00	100,482,460.00	61,176,956.00	96,473,404.00	(4,009,056.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	26,447,079.00	26,447,079.00	7,456,793.00	29,827,172.00	3,380,093.00	12.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	507,291.00	507,291.00	0.00	507,291.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	42,391,873.00	42,391,873.00	0.00	42,391,873.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,921,498.00	1,921,498.00	1,821,611.59	1,921,498.00	0.00	0.0%
Prior Years' Taxes		8043	2,544,797.00	2,544,797.00	2,612,661.66	2,544,797.00	0.00	0.0%
Supplemental Taxes		8044	751,443.00	751,443.00	206,836.62	751,443.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,993,771.00)	(8,993,771.00)	73,097.91	(8,993,771.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,277,327.00	1,277,327.00	0.00	1,277,327.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>167,329,997.00</b>	<b>167,329,997.00</b>	<b>73,347,956.78</b>	<b>166,701,034.00</b>	<b>(628,963.00)</b>	<b>-0.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(210,757.00)	(210,757.00)	0.00	0.00	210,757.00	-100.0%
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	(28,447.00)	(28,447.00)	(17,490.00)	(28,447.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>167,090,793.00</b>	<b>167,090,793.00</b>	<b>73,330,466.78</b>	<b>166,672,587.00</b>	<b>(418,206.00)</b>	<b>-0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	4,213.78	4,214.00	4,214.00	New
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	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	296,210.00	296,210.00	284,318.00	584,860.00	288,650.00	97.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>308,210.00</b>	<b>308,210.00</b>	<b>288,531.78</b>	<b>601,074.00</b>	<b>292,864.00</b>	<b>95.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	824,600.00	824,600.00	0.00	12,262,517.00	11,437,917.00	1387.1%
Lottery - Unrestricted and Instructional Materials		8560	2,874,356.00	2,874,356.00	39,269.81	3,143,840.00	269,484.00	9.4%
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	12,986,644.00	12,986,644.00	12,364.87	12,365.00	(12,974,279.00)	-99.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,685,600.00</b>	<b>16,685,600.00</b>	<b>51,634.68</b>	<b>15,418,722.00</b>	<b>(1,266,878.00)</b>	<b>-7.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	1,643.15	1,644.00	1,644.00	New
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	300,000.00	303,069.00	95,035.25	328,069.00	25,000.00	8.2%
Interest		8660	100,000.00	100,000.00	3,392.04	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	515,129.00	515,129.00	745,655.00	750,860.00	235,731.00	45.8%
Transportation Fees From Individuals		8675	283,000.00	283,000.00	180,289.13	283,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,538,340.00	2,535,271.00	361,109.60	2,536,159.00	888.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,736,469.00</b>	<b>3,736,469.00</b>	<b>1,387,124.17</b>	<b>3,999,732.00</b>	<b>263,263.00</b>	<b>7.0%</b>
<b>TOTAL, REVENUES</b>			<b>187,821,072.00</b>	<b>187,821,072.00</b>	<b>75,057,757.41</b>	<b>186,692,115.00</b>	<b>(1,128,957.00)</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	68,696,087.00	68,441,172.00	23,158,410.75	71,649,434.00	(3,208,262.00)	-4.7%
Certificated Pupil Support Salaries		1200	4,355,236.00	4,661,576.00	1,508,087.59	4,639,125.00	22,451.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,743,560.00	6,743,560.00	2,259,660.06	6,974,622.00	(231,062.00)	-3.4%
Other Certificated Salaries		1900	640,865.00	640,915.00	117,400.01	260,175.00	380,740.00	59.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>80,435,748.00</b>	<b>80,487,223.00</b>	<b>27,043,558.41</b>	<b>83,523,356.00</b>	<b>(3,036,133.00)</b>	<b>-3.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,109,725.00	2,244,231.00	528,463.35	2,216,926.00	27,305.00	1.2%
Classified Support Salaries		2200	10,147,374.00	10,148,627.00	3,104,638.15	10,395,137.00	(246,510.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	2,031,506.00	2,031,506.00	673,243.74	2,024,072.00	7,434.00	0.4%
Clerical, Technical and Office Salaries		2400	6,852,383.00	6,854,942.00	2,260,630.78	7,002,990.00	(148,048.00)	-2.2%
Other Classified Salaries		2900	191,693.00	194,964.00	45,560.85	158,042.00	36,922.00	18.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,332,681.00</b>	<b>21,474,270.00</b>	<b>6,612,536.87</b>	<b>21,797,167.00</b>	<b>(322,897.00)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,648,563.00	8,641,676.00	2,879,096.87	8,923,086.00	(281,410.00)	-3.3%
PERS		3201-3202	2,352,894.00	2,377,910.00	727,161.27	2,441,648.00	(63,738.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	2,788,770.00	2,803,955.00	846,013.59	2,826,838.00	(22,883.00)	-0.8%
Health and Welfare Benefits		3401-3402	9,941,975.00	9,960,481.00	3,683,505.44	9,487,621.00	472,860.00	4.7%
Unemployment Insurance		3501-3502	50,887.00	51,104.00	16,823.96	52,820.00	(1,716.00)	-3.4%
Workers' Compensation		3601-3602	2,645,988.00	2,643,122.00	874,453.57	2,727,720.00	(84,598.00)	-3.2%
OPEB, Allocated		3701-3702	619,587.00	633,725.00	192,453.32	633,725.00	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	(1,287.41)	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>27,048,664.00</b>	<b>27,111,973.00</b>	<b>9,218,220.61</b>	<b>27,093,458.00</b>	<b>18,515.00</b>	<b>0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,019,500.00	1,064,607.00	924,607.63	1,052,107.00	12,500.00	1.2%
Books and Other Reference Materials		4200	100,677.00	109,398.00	45,823.95	109,398.00	0.00	0.0%
Materials and Supplies		4300	2,859,558.00	2,377,952.00	543,366.97	3,375,469.00	(997,517.00)	-41.9%
Noncapitalized Equipment		4400	1,084,261.00	1,042,704.95	298,019.80	1,119,629.95	(76,925.00)	-7.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,063,996.00</b>	<b>4,594,661.95</b>	<b>1,811,818.35</b>	<b>5,656,603.95</b>	<b>(1,061,942.00)</b>	<b>-23.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
Travel and Conferences		5200	259,525.00	321,125.00	40,986.99	353,085.00	(31,960.00)	-10.0%
Dues and Memberships		5300	62,790.00	64,617.00	41,037.88	64,617.00	0.00	0.0%
Insurance		5400-5450	1,256,280.00	1,256,280.00	1,210,178.97	1,256,280.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,444,800.00	4,444,800.00	1,315,652.40	4,444,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,085,404.00	1,207,206.00	197,790.92	1,207,006.00	200.00	0.0%
Transfers of Direct Costs		5710	(119,467.00)	(117,468.00)	(12,970.58)	(117,468.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,819.00)	(11,319.00)	(4,974.89)	(11,319.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,673,658.00	5,698,206.05	2,987,386.12	5,750,878.05	(52,672.00)	-0.9%
Communications		5900	384,458.00	386,143.00	88,451.46	386,143.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,206,629.00</b>	<b>13,419,590.05</b>	<b>5,863,539.27</b>	<b>13,504,022.05</b>	<b>(84,432.00)</b>	<b>-0.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	29,895.14	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	130,997.00	130,997.00	0.00	130,997.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>130,997.00</b>	<b>130,997.00</b>	<b>29,895.14</b>	<b>130,997.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	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	147,000.00	147,000.00	0.00	147,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	214,763.00	214,763.00	109,106.25	214,763.00	0.00	0.0%
Other Debt Service - Principal		7439	395,000.00	395,000.00	200,000.00	395,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>771,763.00</b>	<b>771,763.00</b>	<b>309,106.25</b>	<b>771,763.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(215,954.00)	(215,954.00)	0.00	(239,177.00)	23,223.00	-10.8%
Transfers of Indirect Costs - Interfund		7350	(503,056.00)	(503,056.00)	0.00	(505,898.00)	2,842.00	-0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(719,010.00)</b>	<b>(719,010.00)</b>	<b>0.00</b>	<b>(745,075.00)</b>	<b>26,065.00</b>	<b>-3.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>147,271,468.00</b>	<b>147,271,468.00</b>	<b>50,888,674.90</b>	<b>151,732,292.00</b>	<b>(4,460,824.00)</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(23,337,159.00)	(23,337,159.00)	0.00	(24,714,575.00)	(1,377,416.00)	5.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,337,159.00)	(23,337,159.00)	0.00	(24,714,575.00)	(1,377,416.00)	5.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(23,337,159.00)	(23,337,159.00)	0.00	(24,714,575.00)	(1,377,416.00)	5.9%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,454,925.00	7,454,925.00	345,547.25	7,552,524.00	97,599.00	1.3%
3) Other State Revenue		8300-8599	2,154,651.00	2,154,651.00	751,030.04	3,850,993.00	1,696,342.00	78.7%
4) Other Local Revenue		8600-8799	11,282,979.00	11,282,979.00	2,777,839.00	11,881,018.00	598,039.00	5.3%
5) TOTAL, REVENUES			20,892,555.00	20,892,555.00	3,874,416.29	23,284,535.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,061,043.00	16,024,603.00	5,755,826.96	18,442,001.00	(2,417,398.00)	-15.1%
2) Classified Salaries		2000-2999	12,612,018.00	12,627,710.00	3,828,762.87	13,099,503.00	(471,793.00)	-3.7%
3) Employee Benefits		3000-3999	8,145,041.00	8,150,163.00	2,634,579.65	9,101,491.00	(951,328.00)	-11.7%
4) Books and Supplies		4000-4999	1,414,732.00	1,395,222.00	635,291.36	1,853,742.00	(458,520.00)	-32.9%
5) Services and Other Operating Expenditures		5000-5999	4,038,942.00	4,064,078.00	813,482.48	4,512,917.00	(448,839.00)	-11.0%
6) Capital Outlay		6000-6999	200,000.00	210,000.00	112,185.50	729,714.00	(519,714.00)	-247.5%
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	215,954.00	215,954.00	0.00	239,177.00	(23,223.00)	-10.8%
9) TOTAL, EXPENDITURES			42,687,730.00	42,687,730.00	13,780,128.82	47,978,545.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,795,175.00)	(21,795,175.00)	(9,905,712.53)	(24,694,010.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	23,337,159.00	23,337,159.00	0.00	24,714,575.00	1,377,416.00	5.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,337,159.00	23,337,159.00	0.00	24,714,575.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,541,984.00	1,541,984.00	(9,905,712.53)	20,565.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,510,208.00	3,660,023.79		3,660,023.79	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)			3,510,208.00	3,660,023.79		3,660,023.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,510,208.00	3,660,023.79		3,660,023.79		
2) Ending Balance, June 30 (E + F1e)			5,052,192.00	5,202,007.79		3,680,588.79		
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	5,052,192.00	5,202,007.79		3,680,588.82		
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		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,870,248.00	3,870,248.00	0.00	3,870,198.00	(50.00)	0.0%
Special Education Discretionary Grants		8182	395,019.00	395,019.00	0.00	395,019.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,141,018.00	2,141,018.00	335,009.21	2,208,298.00	67,280.00	3.1%
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	238,657.00	238,657.00	10,538.04	241,717.00	3,060.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	108,964.00	108,964.00	0.00	108,964.00	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	701,019.00	701,019.00	0.00	728,328.00	27,309.00	3.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,454,925.00</b>	<b>7,454,925.00</b>	<b>345,547.25</b>	<b>7,552,524.00</b>	<b>97,599.00</b>	<b>1.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	763,504.00	763,504.00	57,061.73	920,696.00	157,192.00	20.6%
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	2,297.90	3,423.00	3,423.00	New
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	1,391,147.00	1,391,147.00	691,670.41	2,926,874.00	1,535,727.00	110.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,154,651.00</b>	<b>2,154,651.00</b>	<b>751,030.04</b>	<b>3,850,993.00</b>	<b>1,696,342.00</b>	<b>78.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	517,457.00	517,457.00	0.00	517,457.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	338,846.00	338,846.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	10,765,522.00	10,765,522.00	2,777,839.00	11,024,715.00	259,193.00	2.4%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,282,979.00</b>	<b>11,282,979.00</b>	<b>2,777,839.00</b>	<b>11,881,018.00</b>	<b>598,039.00</b>	<b>5.3%</b>
<b>TOTAL, REVENUES</b>			<b>20,892,555.00</b>	<b>20,892,555.00</b>	<b>3,874,416.29</b>	<b>23,284,535.00</b>	<b>2,391,980.00</b>	<b>11.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,646,509.00	13,607,676.00	4,765,718.78	15,100,576.00	(1,492,900.00)	-11.0%
Certificated Pupil Support Salaries		1200	1,666,615.00	1,669,008.00	567,595.76	1,963,808.00	(294,800.00)	-17.7%
Certificated Supervisors' and Administrators' Salaries		1300	545,597.00	534,117.00	220,835.92	700,457.00	(166,340.00)	-31.1%
Other Certificated Salaries		1900	202,322.00	213,802.00	201,676.50	677,160.00	(463,358.00)	-216.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>16,061,043.00</b>	<b>16,024,603.00</b>	<b>5,755,826.96</b>	<b>18,442,001.00</b>	<b>(2,417,398.00)</b>	<b>-15.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,868,930.00	8,868,930.00	2,561,663.18	9,256,779.00	(387,849.00)	-4.4%
Classified Support Salaries		2200	2,796,922.00	2,812,479.00	958,416.14	2,927,374.00	(114,895.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	501,905.00	501,905.00	171,558.53	465,990.00	35,915.00	7.2%
Clerical, Technical and Office Salaries		2400	415,944.00	415,944.00	132,873.02	420,908.00	(4,964.00)	-1.2%
Other Classified Salaries		2900	28,317.00	28,452.00	4,252.00	28,452.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,612,018.00</b>	<b>12,627,710.00</b>	<b>3,828,762.87</b>	<b>13,099,503.00</b>	<b>(471,793.00)</b>	<b>-3.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,716,718.00	1,708,488.00	605,968.59	1,958,307.00	(249,819.00)	-14.6%
PERS		3201-3202	1,497,863.00	1,509,320.00	430,894.00	1,551,679.00	(42,359.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	1,206,835.00	1,208,141.00	352,760.91	1,259,735.00	(51,594.00)	-4.3%
Health and Welfare Benefits		3401-3402	2,963,768.00	2,963,768.00	987,237.48	3,495,205.00	(531,437.00)	-17.9%
Unemployment Insurance		3501-3502	14,348.00	14,364.00	4,784.59	15,835.00	(1,471.00)	-10.2%
Workers' Compensation		3601-3602	745,509.00	746,082.00	249,242.36	820,730.00	(74,648.00)	-10.0%
OPEB, Allocated		3701-3702	0.00	0.00	3,691.72	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,145,041.00</b>	<b>8,150,163.00</b>	<b>2,634,579.65</b>	<b>9,101,491.00</b>	<b>(951,328.00)</b>	<b>-11.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	362,669.00	408,398.00	242,561.58	584,571.00	(176,173.00)	-43.1%
Books and Other Reference Materials		4200	250.00	250.00	0.00	250.00	0.00	0.0%
Materials and Supplies		4300	788,094.00	744,924.00	298,372.44	775,335.00	(30,411.00)	-4.1%
Noncapitalized Equipment		4400	263,719.00	241,650.00	94,357.34	493,586.00	(251,936.00)	-104.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,414,732.00</b>	<b>1,395,222.00</b>	<b>635,291.36</b>	<b>1,853,742.00</b>	<b>(458,520.00)</b>	<b>-32.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,791,706.00	1,791,706.00	197,926.87	1,791,706.00	0.00	0.0%
Travel and Conferences		5200	114,764.00	134,922.00	14,066.72	187,390.00	(52,468.00)	-38.9%
Dues and Memberships		5300	0.00	0.00	0.00	3,000.00	(3,000.00)	New
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	390,000.00	417,759.00	121,895.57	577,416.00	(159,657.00)	-38.2%
Transfers of Direct Costs		5710	119,467.00	117,468.00	12,970.58	117,468.00	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	1,614,005.00	1,593,223.00	466,396.39	1,826,937.00	(233,714.00)	-14.7%
Communications		5900	9,000.00	9,000.00	226.35	9,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,038,942.00</b>	<b>4,064,078.00</b>	<b>813,482.48</b>	<b>4,512,917.00</b>	<b>(448,839.00)</b>	<b>-11.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	80,120.00	(80,120.00)	New
Buildings and Improvements of Buildings		6200	0.00	10,000.00	112,185.50	259,361.00	(249,361.00)	-2493.6%
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	200,000.00	200,000.00	0.00	390,233.00	(190,233.00)	-95.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>210,000.00</b>	<b>112,185.50</b>	<b>729,714.00</b>	<b>(519,714.00)</b>	<b>-247.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	215,954.00	215,954.00	0.00	239,177.00	(23,223.00)	-10.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>215,954.00</b>	<b>215,954.00</b>	<b>0.00</b>	<b>239,177.00</b>	<b>(23,223.00)</b>	<b>-10.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>42,687,730.00</b>	<b>42,687,730.00</b>	<b>13,780,128.82</b>	<b>47,978,545.00</b>	<b>(5,290,815.00)</b>	<b>-12.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	23,337,159.00	23,337,159.00	0.00	24,714,575.00	1,377,416.00	5.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,337,159.00	23,337,159.00	0.00	24,714,575.00	1,377,416.00	5.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			23,337,159.00	23,337,159.00	0.00	24,714,575.00	(1,377,416.00)	5.9%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Projected Year Totals</b>
5640	Medi-Cal Billing Option	541,854.64
6230	California Clean Energy Jobs Act	140,460.42
6500	Special Education	0.56
6512	Special Ed: Mental Health Services	1,274,409.04
8150	Ongoing & Major Maintenance Account (RM,	214,411.00
9010	Other Restricted Local	1,509,453.16
Total, Restricted Balance		<u>3,680,588.82</u>



# SUPPLEMENTAL FORMS

2015 - 2016  
First Interim

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,598.69	21,598.69	21,598.14	21,598.14	(0.55)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	21,598.69	21,598.69	21,598.14	21,598.14	(0.55)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	14.00	14.00	14.16	14.16	0.16	1%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	14.00	14.00	14.16	14.16	0.16	1%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	21,612.69	21,612.69	21,612.30	21,612.30	(0.39)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			11,341,141.00	11,966,557.00	15,997,225.00	29,323,287.00	31,135,358.00	17,322,547.00	32,329,340.00	33,578,954.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		15,294,239.00	15,294,239.00	22,751,032.00	15,294,239.00	0.00	7,456,793.00	6,117,696.00	4,144,073.00	
Property Taxes	8020-8079		714.00	1,955,204.00	1,551,524.00	1,206,766.00	0.00	13,300,000.00	9,000,000.00	200,000.00	
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(17,490.00)	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299		1,670.00	291,637.00	210,614.00	130,158.00	700,000.00	800,000.00	100,000.00	200,000.00	
Other State Revenue	8300-8599		12,131.00	33,693.00	666,670.00	90,170.00	1,000,000.00	9,150,000.00	800,000.00	0.00	
Other Local Revenue	8600-8799		12,846.00	1,359,121.00	1,668,109.00	1,124,888.00	1,200,000.00	1,200,000.00	2,300,000.00	200,000.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			15,321,600.00	18,933,894.00	26,847,949.00	17,828,731.00	2,900,000.00	31,906,793.00	18,317,696.00	4,744,073.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		7,455,322.00	7,834,319.00	7,940,920.00	9,568,822.00	8,600,000.00	8,600,000.00	8,600,000.00	8,600,000.00	
Classified Salaries	2000-2999		2,373,203.00	2,150,710.00	2,690,846.00	3,226,540.00	3,000,000.00	3,300,000.00	3,000,000.00	3,000,000.00	
Employee Benefits	3000-3999		3,330,061.00	2,572,896.00	2,788,380.00	3,161,463.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
Books and Supplies	4000-4999		2,820.00	1,296,922.00	587,682.00	559,686.00	750,000.00	750,000.00	500,000.00	300,000.00	
Services	5000-5999		3,623,456.00	1,096,699.00	1,044,619.00	912,252.00	1,000,000.00	1,000,000.00	1,500,000.00	1,000,000.00	
Capital Outlay	6000-6599		0.00	12,412.00	74,749.00	54,920.00	100,000.00	0.00	200,000.00	0.00	
Other Outgo	7000-7499		309,106.00	0.00	0.00	0.00	60,933.00	0.00	368,082.00	0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			17,093,968.00	14,963,958.00	15,127,196.00	17,483,683.00	16,510,933.00	16,650,000.00	17,168,082.00	15,900,000.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299		8,732,368.00	3,944,339.00	1,864,753.00	1,611,429.00	1,263,725.00	48,122.00	0.00	0.00	
Due From Other Funds	9310		606,618.00	0.00	50,000.00	0.00	556,618.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			9,338,986.00	3,944,339.00	1,914,753.00	1,611,429.00	1,820,343.00	48,122.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599		6,154,758.00	1,446,555.00	721,567.00	1,968.00	6,980.00	250,000.00	250,000.00	0.00	
Due To Other Funds	9610		496,340.00	0.00	0.00	0.00	496,340.00	0.00	0.00	0.00	
Current Loans	9640		0.00	100,000.00	350,000.00	0.00	(150,000.00)	0.00	0.00	(100,000.00)	
Unearned Revenues	9650		786,606.00	0.00	782,454.00	4,152.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			7,437,704.00	1,546,555.00	1,854,021.00	6,120.00	353,320.00	250,000.00	250,000.00	(100,000.00)	
<u>Nonoperating</u>											
Suspense Clearing	9910		0.00								
TOTAL BALANCE SHEET ITEMS			1,901,282.00	2,397,784.00	60,732.00	1,605,309.00	1,467,023.00	(201,878.00)	(250,000.00)	100,000.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			625,416.00	4,030,668.00	13,326,062.00	1,812,071.00	(13,812,811.00)	15,006,793.00	1,249,614.00	(11,155,927.00)	
F. ENDING CASH (A + E)			11,966,557.00	15,997,225.00	29,323,287.00	31,135,358.00	17,322,547.00	32,329,340.00	33,578,954.00	22,423,027.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		22,423,027.00	21,066,838.00	17,507,847.00	14,326,794.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019 11,600,866.00	4,144,073.00	4,144,073.00	20,059,253.00	0.00	0.00	126,300,576.00	126,300,576.00
	Property Taxes	8020-8079 0.00	4,400,000.00	8,786,250.00	0.00	0.00	0.00	40,400,458.00	40,400,458.00
	Miscellaneous Funds	8080-8099 0.00	0.00	(10,957.00)	0.00	0.00	0.00	(28,447.00)	(28,447.00)
	Federal Revenue	8100-8299 900,000.00	2,000,000.00	0.00	400,000.00	2,419,519.00	0.00	8,153,598.00	8,153,598.00
	Other State Revenue	8300-8599 2,300,000.00	1,000,000.00	0.00	1,000,000.00	3,217,051.00	0.00	19,269,715.00	19,269,715.00
	Other Local Revenue	8600-8799 1,300,000.00	1,900,000.00	1,300,000.00	900,000.00	1,415,786.00	0.00	15,880,750.00	15,880,750.00
	Interfund Transfers In	8910-8929 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources	8930-8979 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		16,100,866.00	13,444,073.00	14,219,366.00	22,359,253.00	7,052,356.00	0.00	209,976,650.00	209,976,650.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999 8,600,000.00	8,600,000.00	8,600,000.00	8,600,000.00	365,974.00	0.00	101,965,357.00	101,965,357.00
	Classified Salaries	2000-2999 3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	155,371.00	0.00	34,896,670.00	34,896,670.00
	Employee Benefits	3000-3999 3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	342,149.00	0.00	36,194,949.00	36,194,949.00
	Books and Supplies	4000-4999 300,000.00	500,000.00	500,000.00	500,000.00	963,236.00	0.00	7,510,346.00	7,510,345.95
	Services	5000-5999 1,500,000.00	1,000,000.00	1,300,000.00	1,600,000.00	1,439,913.00	0.00	18,016,939.00	18,016,939.05
	Capital Outlay	6000-6599 187,633.00	100,000.00	130,997.00	0.00	0.00	0.00	860,711.00	860,711.00
	Other Outgo	7000-7499 0.00	33,642.00	0.00	0.00	(505,898.00)	0.00	265,865.00	265,865.00
	Interfund Transfers Out	7600-7629 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	7630-7699 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		16,587,633.00	16,233,642.00	16,530,997.00	16,700,000.00	2,760,745.00	0.00	199,710,837.00	199,710,837.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	Cash Not In Treasury	9111-9199 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable	9200-9299 0.00	0.00	0.00	0.00	0.00	0.00	8,732,368.00	8,732,368.00
	Due From Other Funds	9310 0.00	0.00	0.00	0.00	0.00	0.00	606,618.00	606,618.00
	Stores	9320 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Expenditures	9330 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Current Assets	9340 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Outflows of Resources	9490 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	9,338,986.00	9,338,986.00
Liabilities and Deferred Inflows									
	Accounts Payable	9500-9599 869,422.00	869,422.00	869,422.00	869,422.00	0.00	0.00	6,154,758.00	6,154,758.00
	Due To Other Funds	9610 0.00	0.00	0.00	0.00	0.00	0.00	496,340.00	496,340.00
	Current Loans	9640 0.00	(100,000.00)	0.00	(100,000.00)	0.00	0.00	0.00	0.00
	Unearned Revenues	9650 0.00	0.00	0.00	0.00	0.00	0.00	786,606.00	786,606.00
	Deferred Inflows of Resources	9690 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		869,422.00	769,422.00	869,422.00	769,422.00	0.00	0.00	7,437,704.00	7,437,704.00
Nonoperating									
	Suspense Clearing	9910						0.00	0.00
TOTAL BALANCE SHEET ITEMS		(869,422.00)	(769,422.00)	(869,422.00)	(769,422.00)	0.00	0.00	1,901,282.00	1,901,282.00
E. NET INCREASE/DECREASE (B - C + D)		(1,356,189.00)	(3,558,991.00)	(3,181,053.00)	4,889,831.00	4,291,611.00	0.00	12,167,095.00	10,265,813.00
F. ENDING CASH (A + E)		21,066,838.00	17,507,847.00	14,326,794.00	19,216,625.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,508,236.00	

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	199,710,837.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,552,524.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	303,899.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	854,811.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	648,645.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	338,846.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,146,201.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	8,499.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				190,020,611.00



<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		21,612.30
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,792.24
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	177,368,295.15	8,222.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	177,368,295.15	8,222.80
B. Required effort (Line A.2 times 90%)	159,631,465.64	7,400.52
C. Current year expenditures (Line I.E and Line II.B)	190,020,611.00	8,792.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(11,319.00)	0.00	(505,898.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	244.00	0.00	13,604.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,575.00	0.00	166,742.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,500.00	0.00	325,552.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>11,319.00</b>	<b>(11,319.00)</b>	<b>505,898.00</b>	<b>(505,898.00)</b>	<b>0.00</b>	<b>0.00</b>		



# MULTI-YEAR PROJECTIONS

2015 - 2016  
First Interim

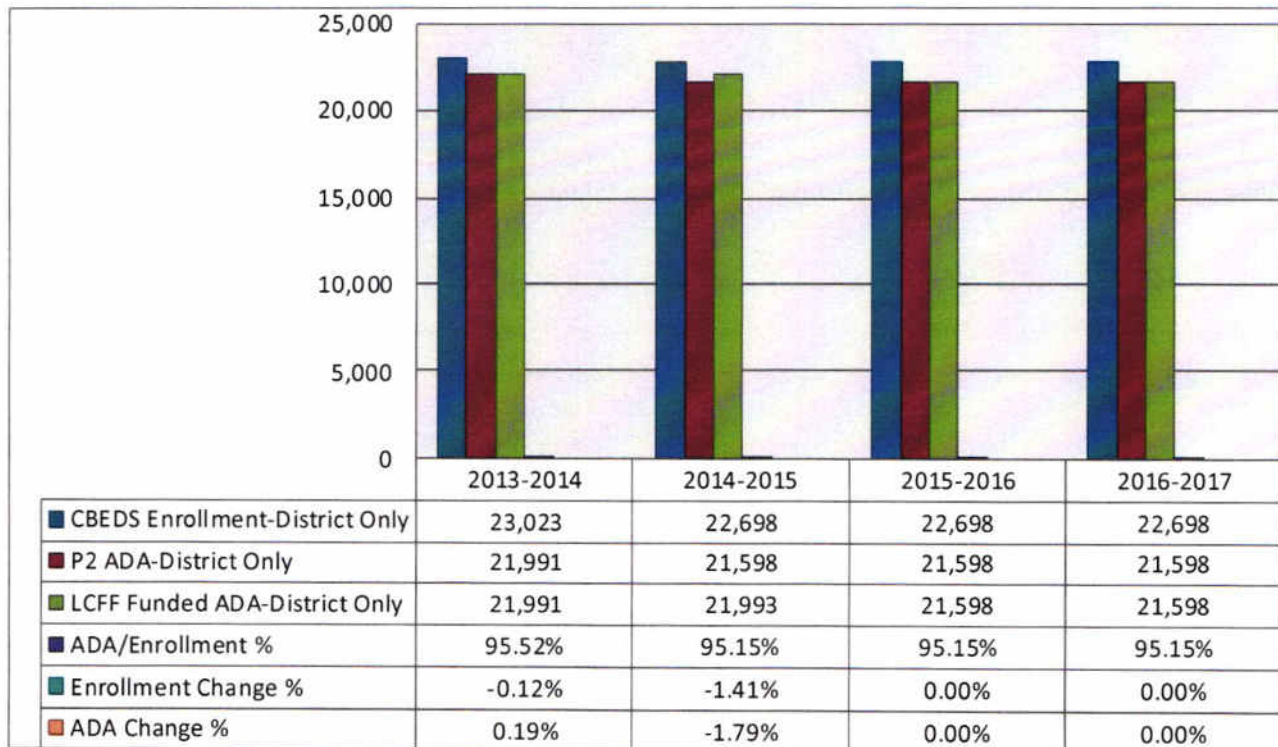
# 2016-2017 MULTI-YEAR PROJECTION First Interim Budget Assumptions

## LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE

Fiscal Year 2016-2017 is the fourth year of the eight year Local Control Funding Formula phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- Department of Finance GAP funding 35.55%
- Cost of Living Adjustment 1.6%
- District Projected Enrollment 22,698— 0% Growth
- District Projected P2 ADA 21,598—0% Growth
- LCFF Funded ADA 21,612
  - Includes 14 ADA County Programs
  - Budget includes transfer ADA costs to Riverside County Office of Education for county programs
- District Unduplicated Pupil Count three year rolling average 31.57%

### Historical Enrollment and P2 Average Daily Attendance



# 2016-2017 MULTI-YEAR PROJECTION First Interim Budget Assumptions

**LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE – CONTINUED**

Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,196	\$7,304	\$7,521	\$8,715	
Grade Span Adjustment	\$748			\$227	
Supplemental Add-On at 31.57% - 3 Year Average Unduplicated Pupil Count	\$502	\$461	\$475	\$565	
Funded ADA including County Programs ADA	5,596.07	4,691.28	3,460.88	7,864.07	21,612.30
LCFF Grade Level Funding	\$47,262,080	\$36,428,608	\$27,672,767	\$74,760,551	\$186,124,006
Transportation Funding					\$88,659
2016-2017 LCFF Target Funding					\$186,212,665
LCFF Floor					\$166,672,692
LCFF Funding Gap					\$19,539,973
35.55% Funding Gap					\$6,946,460
<b>2016-2017 LCFF Funding</b>					<b>\$173,619,152</b>

LCFF funding totaling \$173,619,152 is comprised of the following sources:

- State Aid \$103,419,969
- Property Taxes \$40,372,011
- Education Protection Act \$29,827,172

# 2016-2017 MULTI-YEAR PROJECTION First Interim Budget Assumptions

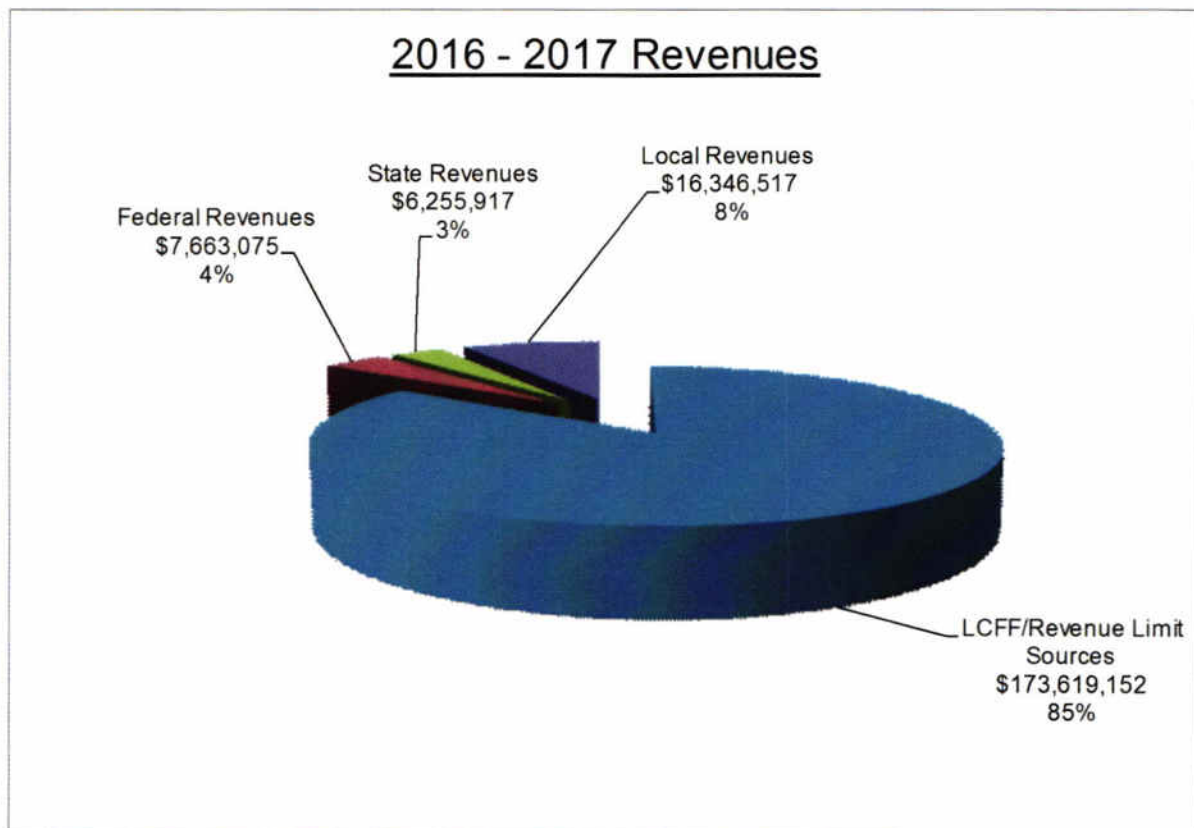
## REVENUES

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment. Federal revenues assume receipt of Medi-Cal Administrative Activities equal to \$300,000. Other Federal Revenues include NCLB Title I and II, Special Education Grants, Counseling Grant and Medi-Cal LEA Billing.

State Lottery revenues have been budgeted at \$141 per 2015-2016 ADA projections equal to \$3,143,840. Lottery instructional materials revenues have been included at \$41 per 2015-2016 projected ADA equal to \$920,696. Mandated Cost Block Grant funds are budgeted at \$830,380 equal to prior year funding levels of \$28 per K-8 ADA and \$56 per 9-12 ADA.

Local revenues for AB602 special education funding have been estimated using 2016-2017 ADA projections and COLA adjustment. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees donations and non resident student fees.

Total 2016-2017 revenues are projected at \$203,884,661. This is a <2.9%> decrease over 2015-2016 projected revenues.





# 2016-2017 MULTI-YEAR PROJECTION

## First Interim Budget Assumptions

### EXPENDITURES

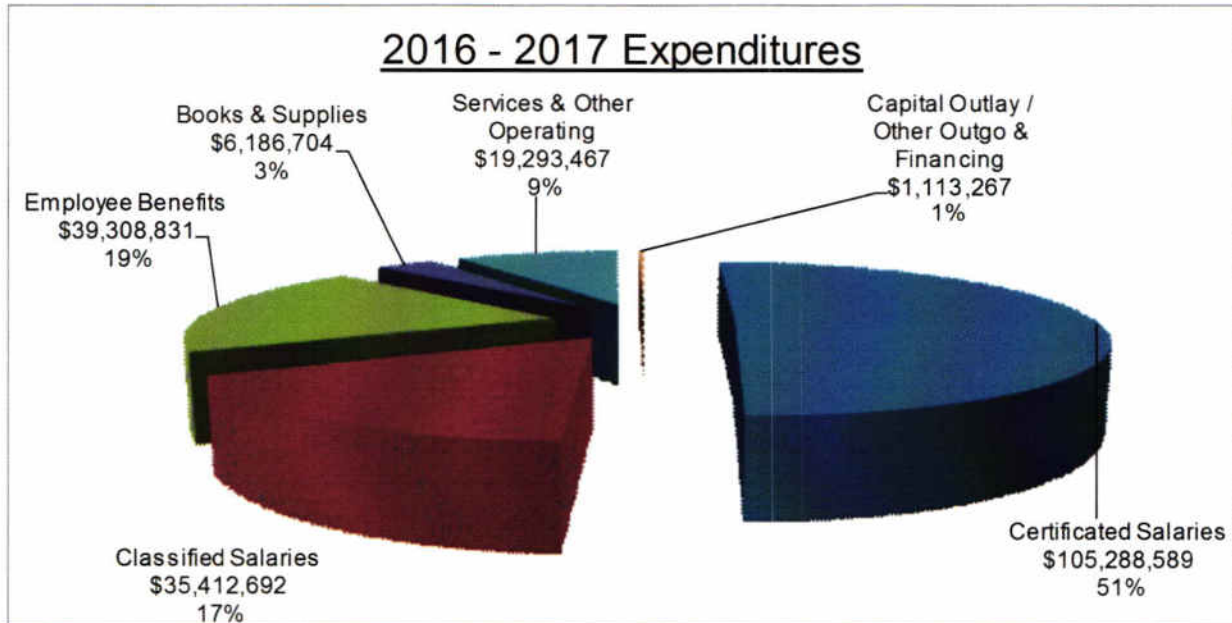
The 2016-2017 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
  - 11 growth certificated FTE towards achieving Grade Span Adjustment progress as required by LCFF funding
  - 3 growth certificated FTE Special Education
  - 8 certificated FTE and 1 management FTE per district Local Control Accountability Plan
  - Classified FTEs maintained at prior year levels
- Statutory Benefits and Health and Welfare
  - STRS Rate increase of 1.85% from 10.73% to 12.58%
    - Projected increase equal to \$1.8M
  - PERS Rate increase of 1.203% from 11.847% to 13.05%
    - Projected increase equal to \$430K
  - All other statutory benefit rates projected at 2015-2016 rates
  - Certificated total statutory benefit rate equal to 16.68%
  - Classified total statutory benefit rate equal to 23.35%
  - Health and welfare cap at \$9,275 per FTE
- Step and Column
  - All certificated employees \$1,692,447 plus statutory benefits of \$282,300 for a total of \$1,974,747
  - All classified employees \$266,022 plus statutory benefits of \$62,116 for a total of \$328,138
- Salary and benefit projections of \$180,010,112 are equal to 87.13% of total expenditures
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as 2015-2016
- Other expenditure increases of approximately \$700K include: utilities, insurance, election fees, technology/network and contract fees
- Long-term debt has been included at \$771,763
- Indirect costs from other funds are projected at \$519,207
- Local Control Accountability Plan
  - Expenditures have been increased by \$941,557 to reflect MVUSD's Local Control Accountability Plan
  - Minimum Proportionality Calculations

Total 2016-2017 expenditures are projected at \$206,603,550. This is a 3.45% increase over projected 2015-2016 expenditures.

# 2016-2017 MULTI-YEAR PROJECTION First Interim Budget Assumptions

## EXPENDITURES—CONTINUED



## CONTRIBUTIONS TO PROGRAMS

- Contribution of \$5,686,750 to the Ongoing Major Maintenance Account
- Special education encroachment is projected at \$20,530,967
- Transportation encroachment is projected at \$3,595,092

## FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2016-2017 projected ending balance.

2016-2017 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$17,029,865	\$3,774,481	\$20,804,346
NonSpendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$3,774,481	\$3,774,481
Assigned	\$7,247,657	\$0	\$7,247,657
Unassigned Reserve for Economic Uncertainties 3%	\$6,198,106	\$0	\$6,198,106
Unassigned/Unappropriated	\$3,569,102	\$0	\$3,569,102

The 2015-2016 First Interim and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

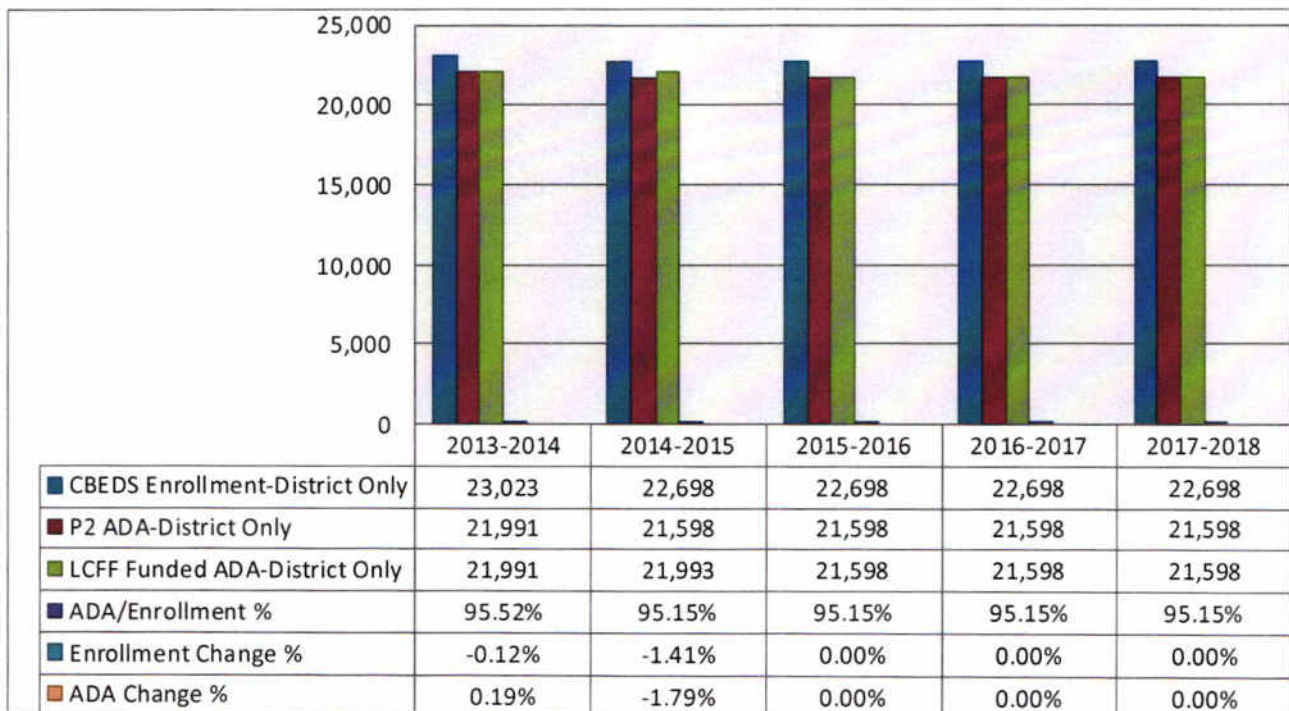
# 2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

## LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE

Fiscal Year 2017-2018 is the fifth year of the eight year Local Control Funding Formula phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- Department of Finance GAP funding 35.11%
- Cost of Living Adjustment 2.48%
- District Projected Enrollment 22,698—0% Growth
- District Projected P2 ADA 21,598—0% Growth
- LCFF Funded ADA 21,612
  - Includes 14 ADA County Programs
  - Budget includes transfer ADA costs to Riverside County Office of Education for county programs
- District Unduplicated Pupil Count three year rolling average 30.81%

### Historical Enrollment and P2 Average Daily Attendance



# 2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

**LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE – CONTINUED**

Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,374	\$7,485	\$7,708	\$8,931	
Grade Span Adjustment	\$767			\$232	
Supplemental Add-On at 30.81% - 3 Year Average Unduplicated Pupil Count	\$502	\$461	\$475	\$565	
Funded ADA including County Programs ADA	5,596.07	4,691.28	3,460.88	7,864.07	21,612.30
LCFF Grade Level Funding	\$48,364,866	\$37,277,970	\$28,320,267	\$76,498,716	\$190,461,819
Transportation Funding					\$88,659
2017-2018 LCFF Target Funding					\$190,550,478
LCFF Floor					\$173,619,101
LCFF Funding Gap					\$16,931,377
35.11% Funding Gap					\$5,944,606
<b>2017-2018 LCFF Funding</b>					<b>\$179,563,707</b>

LCFF funding totaling \$179,563,707 is comprised of the following sources:

- State Aid \$109,364,524
- Property Taxes \$40,372,011
- Education Protection Act \$29,827,172

# 2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

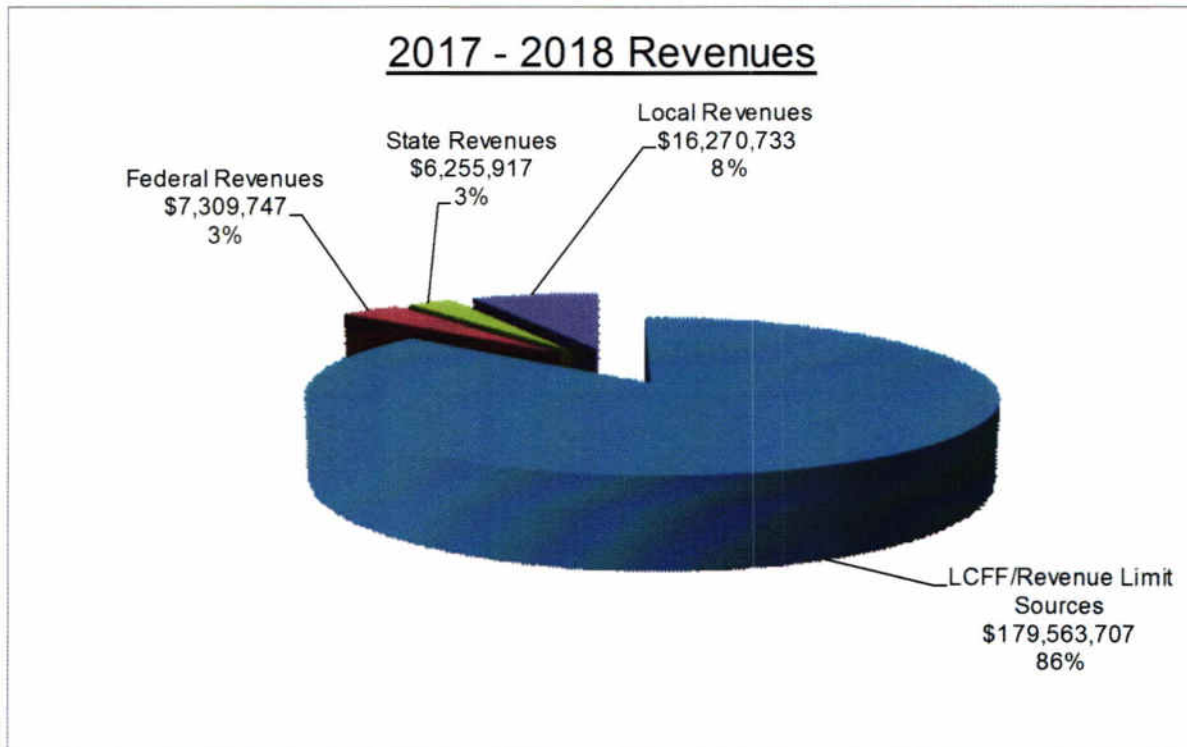
## REVENUES

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment. Federal revenues assume receipt of Medi-Cal Administrative Activities equal to \$300,000. Other Federal Revenues include NCLB Title I and II, Special Education Grants, and Medi-Cal LEA Billing.

State Lottery revenues have been budgeted at \$141 per 2016-2017 ADA projections equal to \$3,143,840. Lottery instructional materials revenues have been included at \$41 per 2016-2017 projected ADA equal to \$920,696. Mandated Cost Block Grant funds are budgeted at \$830,380 equal to prior year funding levels of \$28 per K-8 ADA and \$56 per 9-12 ADA.

Local revenues for AB602 special education funding have been estimated using 2017-2018 ADA projections and COLA adjustment. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees donations and non resident student fees.

Total 2017-2018 revenues are projected at \$209,400,104. This is a 2.71% increase over 2016-2017 projected revenues.



# 2017-2018 MULTI-YEAR PROJECTION

## First Interim Budget Assumptions

### EXPENDITURES

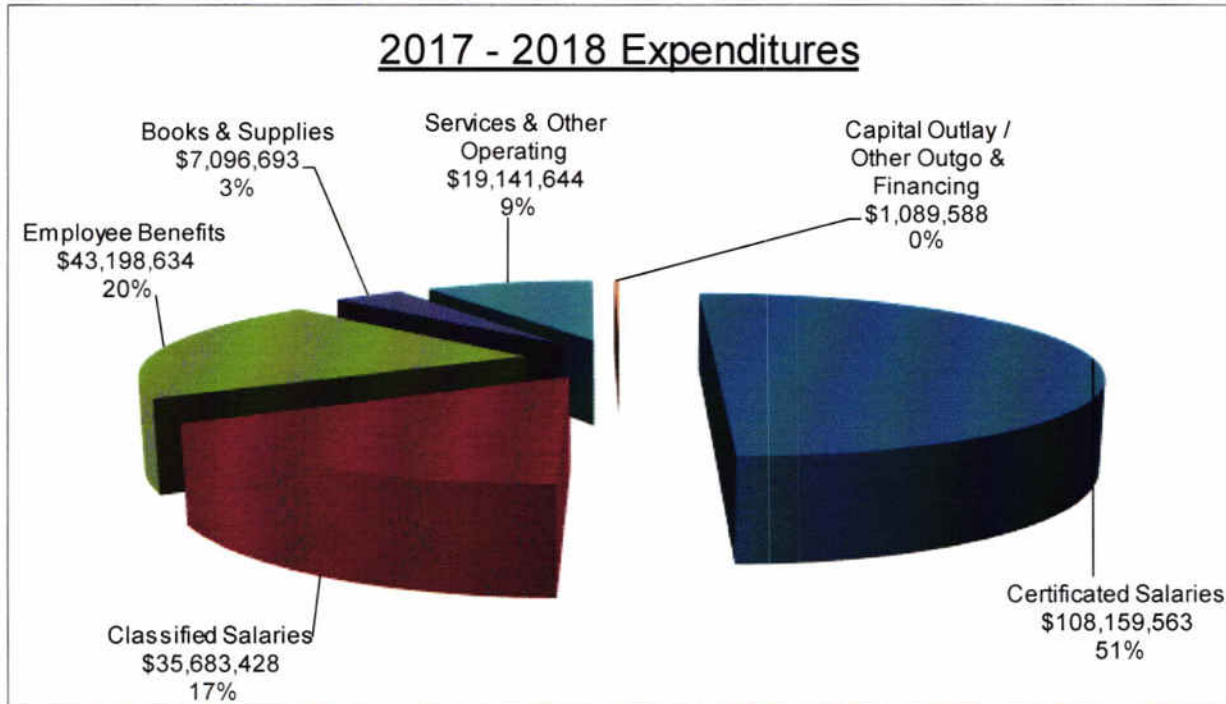
The 2017-2018 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
  - 11 growth certificated FTE towards achieving Grade Span Adjustment progress as required by LCFF funding
  - 3 growth certificated FTE Special Education
  - 2.2 certificated FTE and 1 management FTE per district Local Control Accountability Plan
  - Maintain 3.925 certificated counseling FTE—Grant funding expired
  - Classified FTEs maintained at prior year levels
- Statutory Benefits and Health and Welfare
  - STRS Rate increase of 1.85% from 12.58% to 14.43%
    - Projected increase equal to \$1.9M
  - PERS Rate increase of 3.55% from 13.05% to 16.60%
    - Projected increase equal to \$1.3M
  - All other statutory benefit rates projected at 2016-2017 rates
  - Certificated total statutory benefit rate equal to 18.53%
  - Classified total statutory benefit rate equal to 26.90%
  - Health and welfare cap at \$9,275 per FTE
- Step and Column
  - All certificated employees \$1,731,018 plus statutory benefits of \$320,757 for a total of \$2,051,775
  - All classified employees \$270,736 plus statutory benefits of \$72,828 for a total of \$343,564
- Salary and benefit projections of \$187,041,625 are equal to 87.25% of total expenditures
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year
- Other expenditure adjustments include: utilities, insurance, contract fees and removal of annual debt service for expired SERP
- Long-term debt has been included at \$771,763
- Indirect costs from other funds are projected at \$536,986
- Local Control Accountability Plan
  - Expenditures have been increased by \$1,308,740 to reflect MVUSD's Local Control Accountability Plan
  - Minimum Proportionality Calculations

Total 2017-2018 expenditures are projected at \$214,369,550. This is a 3.76% increase over projected 2016-2017 expenditures.

# 2017-2018 MULTI-YEAR PROJECTION First Interim Budget Assumptions

## EXPENDITURES—CONTINUED



## CONTRIBUTIONS TO PROGRAMS

- Contribution of \$5,935,000 to the Ongoing Major Maintenance Account
- Special education encroachment is projected at \$21,741,163
- Transportation encroachment is projected at \$3,729,985

## FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2017-2018 projected ending balance.

2017-2018 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$11,949,472	\$3,885,428	\$15,834,900
NonSpendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$3,885,428	\$3,885,428
Assigned	\$3,696,061	\$0	\$3,696,061
Unassigned Reserve for Economic Uncertainties 3%	\$6,431,087	\$0	\$6,431,087
Unassigned/Unappropriated	\$1,807,324	\$0	\$1,807,324

The 2015-2016 First Interim and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	166,672,587.00	4.17%	173,619,152.00	3.42%	179,563,707.00
2. Federal Revenues	8100-8299	8,153,598.00	-6.02%	7,663,075.00	-4.61%	7,309,747.00
3. Other State Revenues	8300-8599	19,269,715.00	-67.53%	6,255,917.00	0.00%	6,255,917.00
4. Other Local Revenues	8600-8799	15,880,750.00	2.93%	16,346,517.00	-0.46%	16,270,733.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		209,976,650.00	-2.90%	203,884,661.00	2.71%	209,400,104.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				101,965,357.00		105,288,589.00
b. Step & Column Adjustment				1,692,447.00		1,731,018.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,630,785.00		1,139,956.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,965,357.00	3.26%	105,288,589.00	2.73%	108,159,563.00
2. Classified Salaries						
a. Base Salaries				34,896,670.00		35,412,692.00
b. Step & Column Adjustment				266,022.00		270,736.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				250,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,896,670.00	1.48%	35,412,692.00	0.76%	35,683,428.00
3. Employee Benefits	3000-3999	36,194,949.00	8.60%	39,308,831.00	9.90%	43,198,634.00
4. Books and Supplies	4000-4999	7,510,345.95	-17.62%	6,186,704.00	14.71%	7,096,693.00
5. Services and Other Operating Expenditures	5000-5999	18,016,939.05	7.09%	19,293,467.00	-0.79%	19,141,644.00
6. Capital Outlay	6000-6999	860,711.00	0.00%	860,711.00	-0.69%	854,811.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,763.00	0.00%	771,763.00	0.00%	771,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(505,898.00)	2.63%	(519,207.00)	3.42%	(536,986.00)
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)		199,710,837.00	3.45%	206,603,550.00	3.76%	214,369,550.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		10,265,813.00		(2,718,889.00)		(4,969,446.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,257,422.25		23,523,235.25		20,804,346.25
2. Ending Fund Balance (Sum lines C and D1)		23,523,235.25		20,804,346.25		15,834,900.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	3,680,588.82		3,774,480.79		3,885,427.79
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	10,246,051.00		7,247,657.00		3,696,061.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,991,326.00		6,198,106.00		6,431,087.00
2. Unassigned/Unappropriated	9790	3,590,269.43		3,569,102.46		1,807,324.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,523,235.25		20,804,346.25		15,834,900.25



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,991,326.00		6,198,106.00		6,431,087.00
c. Unassigned/Unappropriated	9790	3,590,269.46		3,569,102.46		1,807,324.46
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,581,595.43		9,767,208.46		8,238,411.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.80%		4.73%		3.84%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		21,612.30		21,612.30		21,612.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		199,710,837.00		206,603,550.00		214,369,550.00
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)		199,710,837.00		206,603,550.00		214,369,550.00
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)		5,991,325.11		6,198,106.50		6,431,086.50
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)		5,991,325.11		6,198,106.50		6,431,086.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	166,672,587.00	4.17%	173,619,152.00	3.42%	179,563,707.00
2. Federal Revenues	8100-8299	601,074.00	-45.77%	325,940.00	0.00%	325,940.00
3. Other State Revenues	8300-8599	15,418,722.00	-74.14%	3,986,585.00	0.00%	3,986,585.00
4. Other Local Revenues	8600-8799	3,999,732.00	-0.04%	3,998,088.00	0.00%	3,998,088.00
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	(24,714,575.00)	6.08%	(26,217,717.00)	5.56%	(27,676,163.00)
6. Total (Sum lines A1 thru A5c)		161,977,540.00	-3.87%	155,712,048.00	2.88%	160,198,157.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,523,356.00		87,493,703.00
b. Step & Column Adjustment				1,400,336.00		1,429,752.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,570,011.00		1,263,207.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,523,356.00	4.75%	87,493,703.00	3.08%	90,186,662.00
2. Classified Salaries						
a. Base Salaries				21,797,167.00		21,941,905.00
b. Step & Column Adjustment				144,652.00		146,118.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				86.00		9,641.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,797,167.00	0.66%	21,941,905.00	0.71%	22,097,664.00
3. Employee Benefits	3000-3999	27,093,458.00	10.00%	29,802,610.00	10.17%	32,834,737.00
4. Books and Supplies	4000-4999	5,656,603.95	-17.57%	4,662,864.00	23.53%	5,759,839.00
5. Services and Other Operating Expenditures	5000-5999	13,504,022.05	6.99%	14,447,941.00	-1.55%	14,223,842.00
6. Capital Outlay	6000-6999	130,997.00	0.00%	130,997.00	0.00%	130,997.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,763.00	0.00%	771,763.00	0.00%	771,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(745,075.00)	-2.43%	(726,954.00)	0.00%	(726,954.00)
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)		151,732,292.00	4.48%	158,524,829.00	4.26%	165,278,550.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		10,245,248.00		(2,812,781.00)		(5,080,393.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,597,398.46		19,842,646.46		17,029,865.46
2. Ending Fund Balance (Sum lines C and D1)		19,842,646.46		17,029,865.46		11,949,472.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
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	10,246,051.00		7,247,657.00		3,696,061.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,991,326.00		6,198,106.00		6,431,087.00
2. Unassigned/Unappropriated	9790	3,590,269.46		3,569,102.46		1,807,324.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,842,646.46		17,029,865.46		11,949,472.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,991,326.00		6,198,106.00		6,431,087.00
c. Unassigned/Unappropriated	9790	3,590,269.46		3,569,102.46		1,807,324.46
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		9,581,595.46		9,767,208.46		8,238,411.46
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2016-2017 Multi-Year Projections include the following adjustments on line B1d: FTEs toward Grade Span Adjustment Progress, staffing increases proposed in the LCAP and FTES previously funded from expired grants.						
2017-2018 Multi-Year Projections include the following adjustments on line B1d: FTEs toward Grade Span Adjustment Progress, staffing increases proposed in the LCAP and FTES previously funded from expired grants.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,552,524.00	-2.85%	7,337,135.00	-4.82%	6,983,807.00
3. Other State Revenues	8300-8599	3,850,993.00	-41.07%	2,269,332.00	0.00%	2,269,332.00
4. Other Local Revenues	8600-8799	11,881,018.00	3.93%	12,348,429.00	-0.61%	12,272,645.00
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	24,714,575.00	6.08%	26,217,717.00	5.56%	27,676,163.00
6. Total (Sum lines A1 thru A5c)		47,999,110.00	0.36%	48,172,613.00	2.14%	49,201,947.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,442,001.00		17,794,886.00
b. Step & Column Adjustment				292,111.00		301,266.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(939,226.00)		(123,251.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,442,001.00	-3.51%	17,794,886.00	1.00%	17,972,901.00
2. Classified Salaries						
a. Base Salaries				13,099,503.00		13,470,787.00
b. Step & Column Adjustment				121,370.00		124,618.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				249,914.00		(9,641.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,099,503.00	2.83%	13,470,787.00	0.85%	13,585,764.00
3. Employee Benefits	3000-3999	9,101,491.00	4.45%	9,506,221.00	9.02%	10,363,897.00
4. Books and Supplies	4000-4999	1,853,742.00	-17.80%	1,523,840.00	-12.27%	1,336,854.00
5. Services and Other Operating Expenditures	5000-5999	4,512,917.00	7.37%	4,845,526.00	1.49%	4,917,802.00
6. Capital Outlay	6000-6999	729,714.00	0.00%	729,714.00	-0.81%	723,814.00
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	239,177.00	-13.14%	207,747.00	-8.56%	189,968.00
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)		47,978,545.00	0.21%	48,078,721.00	2.11%	49,091,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		20,565.00		93,892.00		110,947.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,660,023.79		3,680,588.79		3,774,480.79
2. Ending Fund Balance (Sum lines C and D1)		3,680,588.79		3,774,480.79		3,885,427.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,680,588.82		3,774,480.79		3,885,427.79
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	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,680,588.79		3,774,480.79		3,885,427.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2016-2017 Multi-Year Projections include the following adjustments on line B1d: Growth FTEs in Special Education staffing adjustments due to expired grants.						
2017-2018 Multi-Year Projections include the following adjustments on line B1d: Growth FTEs in Special Education staffing adjustments due to expired grants.						



# CRITERIA AND STANDARDS REVIEW

2015 - 2016  
First Interim

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	21,612.69	21,612.30	0.0%	Met
1st Subsequent Year (2016-17)	21,270.00	21,612.30	1.6%	Met
2nd Subsequent Year (2017-18)	21,366.00	21,612.30	1.2%	Met

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	22,250	22,717	2.1%	Not Met
1st Subsequent Year (2016-17)	22,300	22,717	1.9%	Met
2nd Subsequent Year (2017-18)	22,400	22,717	1.4%	Met

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Adopted budget included projected declining student enrollment. October 2015 CBEDS totals did not reflect a decline over 2014-2015 enrollment.



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	21,976		22,929	95.8%
Second Prior Year (2013-14)	22,016		23,023	95.6%
First Prior Year (2014-15)	21,613		22,639	95.5%
Historical Average Ratio:				95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				96.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form A, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	21,612	22,717	95.1%	Met
1st Subsequent Year (2016-17)	21,612	22,717	95.1%	Met
2nd Subsequent Year (2017-18)	21,612	22,717	95.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2015-16)	167,329,997.00		
1st Subsequent Year (2016-17)	171,892,890.00	173,619,152.00	1.0%	Met
2nd Subsequent Year (2017-18)	178,683,081.00	179,563,707.00	0.5%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	104,567,458.09	117,508,499.10	89.0%
Second Prior Year (2013-14)	114,651,669.67	128,721,749.89	89.1%
First Prior Year (2014-15)	124,896,497.83	140,389,680.11	89.0%
Historical Average Ratio:			89.0%

	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):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	132,413,981.00	151,732,292.00	87.3%	Met
1st Subsequent Year (2016-17)	139,238,218.00	158,524,829.00	87.8%	Met
2nd Subsequent Year (2017-18)	145,119,063.00	165,278,550.00	87.8%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	7,763,135.00	8,153,598.00	5.0%	No
1st Subsequent Year (2016-17)	7,780,865.00	7,663,075.00	-1.5%	No
2nd Subsequent Year (2017-18)	7,454,846.00	7,309,747.00	-1.9%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	18,840,251.00	19,269,715.00	2.3%	No
1st Subsequent Year (2016-17)	5,713,476.00	6,255,917.00	9.5%	Yes
2nd Subsequent Year (2017-18)	5,713,476.00	6,255,917.00	9.5%	Yes

Explanation:  
(required if Yes)

Increases due to First Interim ADA projections and state grants funded on an ADA basis.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	15,019,448.00	15,880,750.00	5.7%	Yes
1st Subsequent Year (2016-17)	15,421,974.00	16,346,517.00	6.0%	Yes
2nd Subsequent Year (2017-18)	15,689,850.00	16,270,733.00	3.7%	No

Explanation:  
(required if Yes)

Increases due to new grants, First Interim ADA projections and special ed funding based on an ADA basis.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	6,478,728.00	7,510,345.95	15.9%	Yes
1st Subsequent Year (2016-17)	6,477,739.00	6,186,704.00	-4.5%	No
2nd Subsequent Year (2017-18)	7,570,685.00	7,096,693.00	-6.3%	Yes

Explanation:  
(required if Yes)

2015-2016 increases are due to one-time carryover balances. 2017-2018 decrease is due to the expiration of grants.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	17,245,571.00	18,016,939.05	4.5%	No
1st Subsequent Year (2016-17)	18,140,292.00	19,293,467.00	6.4%	Yes
2nd Subsequent Year (2017-18)	18,068,686.00	19,141,644.00	5.9%	Yes

Explanation:  
(required if Yes)

2016-2017 and 2017-2018 projected increases due to new grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	41,622,834.00	43,304,063.00	4.0%	Met
1st Subsequent Year (2016-17)	28,916,315.00	30,265,509.00	4.7%	Met
2nd Subsequent Year (2017-18)	28,858,172.00	29,836,397.00	3.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	23,724,299.00	25,527,285.00	7.6%	Not Met
1st Subsequent Year (2016-17)	24,618,031.00	25,480,171.00	3.5%	Met
2nd Subsequent Year (2017-18)	25,639,371.00	26,238,337.00	2.3%	Met

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

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

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

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

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

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

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

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

2015-2016 increases are due to one-time carryover balances. 2017-2018 decrease is due to the expiration of grants.

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

2016-2017 and 2017-2018 projected increases due to new grants.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,579,871.00	5,207,864.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		5,707,864.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.8%	4.7%	3.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.6%	1.6%	1.3%

**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)	10,245,248.00	151,732,292.00		N/A	Met
1st Subsequent Year (2016-17)	(2,812,781.00)	158,524,829.00		1.8%	Not Met
2nd Subsequent Year (2017-18)	(5,080,393.00)	165,278,550.00		3.1%	Not Met

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

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

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

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

2016-2017 and 2017-2018 deficit spending due to the utilization of one-time ending balances from 2015-2016 revenues for Outstanding Mandated Costs Claims.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	23,523,235.25	Met
1st Subsequent Year (2016-17)	20,804,346.25	Met
2nd Subsequent Year (2017-18)	15,834,900.25	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	19,216,625.00	Met

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	21,612	21,612	21,612
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0.00	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)	199,710,837.00	206,603,550.00	214,369,550.00
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)	199,710,837.00	206,603,550.00	214,369,550.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,991,325.11	6,198,106.50	6,431,086.50
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,991,325.11	6,198,106.50	6,431,086.50

**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)	5,991,326.00	6,198,106.00	6,431,087.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,590,269.46	3,569,102.46	1,807,324.46
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)	(0.03)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,581,595.43	9,767,208.46	8,238,411.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.80%	4.73%	3.84%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,991,325.11</b>	<b>6,198,106.50</b>	<b>6,431,086.50</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

From General Fund to Child Development Fund

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(23,337,159.00)	(24,714,575.00)	5.9%	1,377,416.00	Not Met
1st Subsequent Year (2016-17)	(24,195,954.00)	(26,217,717.00)	8.4%	2,021,763.00	Not Met
2nd Subsequent Year (2017-18)	(25,695,473.00)	(27,676,163.00)	7.7%	1,980,690.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Contributions have been increased to reflect negotiated ongoing salary agreements for 2015-2016 and additional staff.

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

Explanation:  
(required if NOT met)

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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

- 1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	12-8673	12-7439	306,768
Certificates of Participation	13	03-8011	03-7438/7439	6,325,000
General Obligation Bonds	30	51-85xx/86xx	51-7433/7434	219,649,196
Supp Early Retirement Program	5	03-8011	03-5800	8,796,806
State School Building Loans	-	-	-	0
Compensated Absences	1	03-8011	2xxx & 3xxx	449,335

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

Certificates of Participation	27	CFD Levy Special Tax Fund	Trustee	14,300,000
<b>TOTAL:</b>				<b>249,827,105</b>

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	67,114	67,114	59,914	59,914
Certificates of Participation	602,959	609,763	606,135	606,990
General Obligation Bonds	17,157,918	18,004,686	20,592,068	20,520,900
Supp Early Retirement Program	1,283,486	2,148,403	2,148,403	1,500,000
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Certificates of Participation	822,250	822,250	822,250	822,250
<b>Total Annual Payments:</b>	<b>19,933,727</b>	<b>21,652,216</b>	<b>24,228,770</b>	<b>23,510,054</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Bond Obligations will be paid from the Bond Interest and Redemption Fund.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	8,681,046.00	8,681,046.00
b. OPEB unfunded actuarial accrued liability (UAAL)	8,681,046.00	8,681,046.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Feb 01, 2015	Feb 01, 2015

3. OPEB Contributions

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	1,158,863.00	1,158,863.00
1st Subsequent Year (2016-17)	1,158,863.00	1,158,863.00
2nd Subsequent Year (2017-18)	1,158,863.00	1,158,863.00
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)	661,251.00	671,140.00
1st Subsequent Year (2016-17)	661,251.00	671,140.00
2nd Subsequent Year (2017-18)	661,251.00	671,140.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	661,251.00	671,140.00
1st Subsequent Year (2016-17)	661,251.00	671,140.00
2nd Subsequent Year (2017-18)	661,251.00	671,140.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	153	134
1st Subsequent Year (2016-17)	153	134
2nd Subsequent Year (2017-18)	153	134

4. Comments:



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

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

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

No
----
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
-----

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	917.8	989.8	1,013.8	1,030.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Oct 08, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 23, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2015

End Date: Jun 30, 2018

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

4,828,671		
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% change in salary schedule from prior year (may enter text, such as "Reopener")

5.0%	Reopener	Reopener
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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
7,374,323	7,522,723	7,689,673
Cap \$9,275 per FTE	Cap \$9,275 per FTE	Cap \$9,275 per FTE
0.0%	0.0%	0.0%

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

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

No
----

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

--

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,761,317	1,836,515	1,908,151
0.0%	0.0%	0.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

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

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	730.6	745.7	745.7	745.7

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

1,747,491		
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

5.0%	Reopener	Reopener
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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3,716,986	3,716,986	3,716,986
Cap \$9,275 per FTE	Cap \$9,275 per FTE	Cap \$9,275 per FTE

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
247,846	262,511	274,851
0.0%	0.0%	0.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

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

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

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**38C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	178.4	140.0	141.0	142.0

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

If Yes, complete question 2.

Yes

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

Yes

Yes

Yes

Total cost of salary settlement

744,959

0

0

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

4.0%

0.0%

0.0%

**Negotiations Not Settled**

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

4. Amount included for any tentative salary schedule increases

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

1,071,971

1,081,246

1,090,521

3. Percent of H&W cost paid by employer

Cap \$9,275 per FTE

Cap \$9,275 per FTE

Cap \$9,275 per FTE

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

0.0%

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

192,253

200,311

207,805

3. Percent change in step and column over prior year

0.0%

0.0%

0.0%

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

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

1. Are costs of other benefits included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

86,760

86,760

86,760

3. Percent change in cost of other benefits over prior year

0.0%

0.0%

0.0%

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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# ADULT EDUCATION FUND

2015 - 2016  
First Interim

# ADULT EDUCATION

## 2015-2016 First Interim Budget Assumptions

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED) and Hiset program. This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Community fee-based/enrichment classes, summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

### REVENUES

Beginning with the 2015-2016 fiscal year, the state implemented a new funding model titled the Adult Education Block Grant. The 2015-2016 state funding is based on the 2012-2013 Adult Education total year expenditures of \$220,008.

Federal revenues are based on the 2015-2016 final grant awards. 2015-2016 Federal funding is projected at \$142,436. Grant awards allocations are based on pay points.

Local revenues are projected at \$319,997 and include professional growth classes offered to the public, registration fees, summer camps programs, interest earnings and childcare fees for parents attending classes.

State funding is equal to 32% of total revenues. Federal funding is equal to 21% of total revenues. Local revenue funding is equal to 47% of total revenues. Total revenues are projected at \$682,441.

### EXPENDITURES

State and local revenues are used to cover the costs associated with the Adult Ed GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

As allowable, the indirect cost rate for the Adult Education unrestricted program is 5.28%.

Salary and benefits account for 71% of total expenditures. Salaries include a 5% increase for all classified bargaining unit members and a 4% increase for all management employees effective July 1, 2015. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 29% of total expenditures.

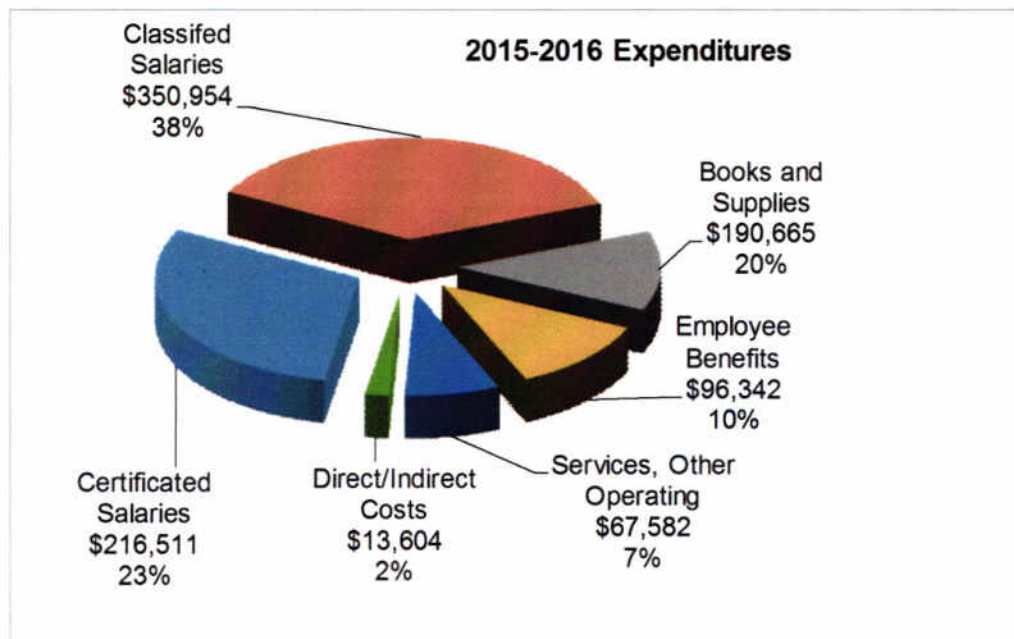
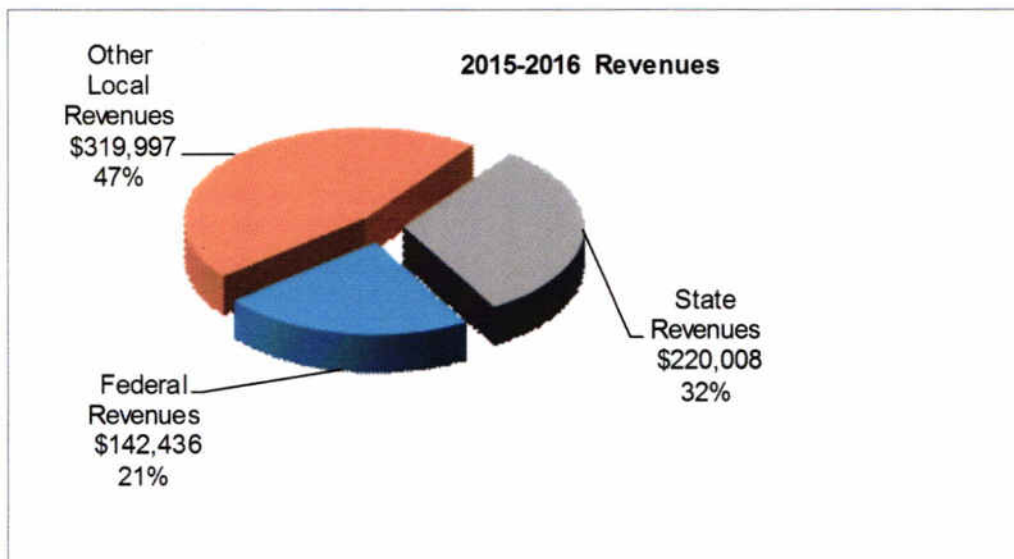
# ADULT EDUCATION

## 2015-2016 First Interim Budget Assumptions

2015-2016 First Interim includes 4.0 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 22.147% for classified and 14.830% for certificated positions. Non-PERS employees are subject to an extra 5% pay differential. There is (1) non- PERS employee included in budget.

Description	2015-2016 First Interim Budget
Certificated	.67
Classified	2.81
<b>Total FTE's</b>	<b>3.48</b>

Breakdown of 2015-2016 First Interim Budget.



The Adult Education Fund is deficit spending (\$253,217) due to carryover funds in the summer camp program and does project a positive ending fund balance of \$39,874 for the 2015-2016 fiscal year.

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	210,757.00	210,757.00	0.00	0.00	(210,757.00)	-100.0%
2) Federal Revenue		8100-8299	147,703.00	147,703.00	29,248.00	142,436.00	(5,267.00)	-3.6%
3) Other State Revenue		8300-8599	0.00	0.00	73,336.00	220,008.00	220,008.00	New
4) Other Local Revenue		8600-8799	331,197.00	331,197.00	110,949.24	319,997.00	(11,200.00)	-3.4%
5) TOTAL REVENUES			689,657.00	689,657.00	213,533.24	682,441.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	216,321.00	217,105.00	45,164.16	216,511.00	594.00	0.3%
2) Classified Salaries		2000-2999	264,994.00	349,922.00	195,416.88	350,954.00	(1,032.00)	-0.3%
3) Employee Benefits		3000-3999	90,708.00	102,296.00	40,287.16	96,342.00	5,954.00	5.8%
4) Books and Supplies		4000-4999	82,473.00	(29,609.00)	29,030.86	190,665.00	(220,274.00)	743.9%
5) Services and Other Operating Expenditures		5000-5999	54,984.00	69,766.00	10,837.79	67,582.00	2,184.00	3.1%
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	13,870.00	13,870.00	0.00	13,604.00	266.00	1.9%
9) TOTAL EXPENDITURES			723,350.00	723,350.00	320,736.85	935,658.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(33,693.00)	(33,693.00)	(107,203.61)	(253,217.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(33,693.00)	(33,693.00)	(107,203.61)	(253,217.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	285,121.00	293,091.11	293,091.11	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)				285,121.00	293,091.11	293,091.11		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				285,121.00	293,091.11	293,091.11		
2) Ending Balance, June 30 (E + F1e)				251,428.00	259,398.11	39,874.11		
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	23,065.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	251,428.00	259,398.11	16,809.11		
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 Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	210,757.00	210,757.00	0.00	0.00	(210,757.00)	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>210,757.00</b>	<b>210,757.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(210,757.00)</b>	<b>-100.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	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	147,703.00	147,703.00	29,248.00	142,436.00	(5,267.00)	-3.6%
<b>TOTAL FEDERAL REVENUE</b>			<b>147,703.00</b>	<b>147,703.00</b>	<b>29,248.00</b>	<b>142,436.00</b>	<b>(5,267.00)</b>	<b>-3.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	73,336.00	220,008.00	220,008.00	New
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>73,336.00</b>	<b>220,008.00</b>	<b>220,008.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
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	600.00	600.00	44.55	600.00	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	5,000.00	5,000.00	1,678.62	5,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	325,597.00	325,597.00	109,226.07	314,397.00	(11,200.00)	-3.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>331,197.00</b>	<b>331,197.00</b>	<b>110,949.24</b>	<b>319,997.00</b>	<b>(11,200.00)</b>	<b>-3.4%</b>
<b>TOTAL REVENUES</b>			<b>689,657.00</b>	<b>689,657.00</b>	<b>213,533.24</b>	<b>682,441.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	109,779.00	110,563.00	13,001.26	112,420.00	(1,857.00)	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,542.00	106,542.00	32,162.90	104,091.00	2,451.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>216,321.00</b>	<b>217,105.00</b>	<b>45,164.16</b>	<b>216,511.00</b>	<b>594.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	179,850.00	264,053.00	167,679.87	264,053.00	0.00	0.0%
Classified Support Salaries		2200	8,732.00	9,457.00	1,721.64	7,337.00	2,120.00	22.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,412.00	76,412.00	26,015.37	79,564.00	(3,152.00)	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>264,994.00</b>	<b>349,922.00</b>	<b>195,416.88</b>	<b>350,954.00</b>	<b>(1,032.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	23,211.00	29,753.00	15,827.31	29,690.00	63.00	0.2%
PERS		3201-3202	7,552.00	7,552.00	2,613.84	7,925.00	(373.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	23,408.00	26,152.00	8,857.65	26,225.00	(73.00)	-0.3%
Health and Welfare Benefits		3401-3402	18,550.00	18,550.00	5,691.61	16,342.00	2,208.00	11.9%
Unemployment Insurance		3501-3502	240.00	288.00	120.29	290.00	(2.00)	-0.7%
Workers' Compensation		3601-3602	12,515.00	14,769.00	6,254.58	14,948.00	(179.00)	-1.2%
OPEB, Allocated		3701-3702	5,232.00	5,232.00	921.88	922.00	4,310.00	82.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>90,708.00</b>	<b>102,296.00</b>	<b>40,287.16</b>	<b>96,342.00</b>	<b>5,954.00</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	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	68,473.00	(43,609.00)	29,030.86	176,665.00	(220,274.00)	505.1%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>82,473.00</b>	<b>(29,609.00)</b>	<b>29,030.86</b>	<b>190,665.00</b>	<b>(220,274.00)</b>	<b>743.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,597.00	9,644.00	1,532.44	6,499.00	3,145.00	32.6%
Dues and Memberships		5300	0.00	5,600.00	300.00	5,600.00	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	5,895.00	6,195.00	125.28	6,104.00	91.00	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	244.00	244.00	8.12	244.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,123.00	47,958.00	8,871.95	49,010.00	(1,052.00)	-2.2%
Communications		5900	125.00	125.00	0.00	125.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>54,984.00</b>	<b>69,766.00</b>	<b>10,837.79</b>	<b>67,582.00</b>	<b>2,184.00</b>	<b>3.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	13,870.00	13,870.00	0.00	13,604.00	266.00	1.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>13,870.00</b>	<b>13,870.00</b>	<b>0.00</b>	<b>13,604.00</b>	<b>266.00</b>	<b>1.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>723,350.00</b>	<b>723,350.00</b>	<b>320,736.85</b>	<b>935,658.00</b>		



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

<b>Resource</b>	<b>Description</b>	<b>2015/16 Projected Year Totals</b>
6391	Adult Education Block Grant Program	23,065.00
Total, Restricted Balance		<u>23,065.00</u>



# CHILD DEVELOPMENT FUND

2015 - 2016  
First Interim

# CHILD DEVELOPMENT FUND

## 2015-2016 First Interim Budget Assumptions

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED), camp for non-school days, Child Development Center, Parent Center, State Preschool and Kindergarten Readiness. Family Services has a direct contract with California Department of Education that funds programs at Rail Ranch, Avaxat, and Lisa J. Mails Elementary schools. Family Services is subcontractor of Riverside County Office of Education to provide State Preschool at Murrieta, Tovashal, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families the Kindergarten Readiness program. This is a parent pay program for families that exceed State guidelines. Kindergarten Readiness, parent pay, is offered at Cole Canyon, Lisa J. Mails and E. Hale Curran Elementary Schools. Extended day for the Kindergarten Readiness programs is available creating three-hour, six-hour and full day programs, one-hundred and eighty days. Family Services preschool programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. All State Preschool and Kindergarten Readiness programs provide comprehensive early learning experiences that prepare children for Kindergarten. Annually, children in the State Preschool and Kindergarten Readiness programs have dental and vision assessments.

Family Services Child Development Center (CDC) established in October, 2007 is located at 24300 Las Brisas Road, North. Since then, children from six weeks through five years have received early childhood development services. The infant/ toddler program at the Child Development Center is currently operated by Family Services Association of Riverside County through a partnership agreement. MVUSD Family Services continues to operate classrooms at the Child Development Center for three and four year olds.

The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are primarily funded through Riverside County Office of Education, Children Services Unit (RCOE-CSU) with California Department of Education General Child Care or California State Preschool Program funds and must qualify based on income and need. However, there are a small percentage of children that are parent pay.

The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. The Child Development Center provides comprehensive early learning experiences and nutrition services.

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. There are over five hundred students enrolled in the SEED program. The staff to student ratio is one adult per twenty-eight children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. For the Kindergarten and Transitional Kindergarten children, Kinder Prep and TK Wrap-Up are available when the child is not in Kindergarten and Transitional Kindergarten. Subsidized spaces through RCOE-CSU funded by CDE are available to eligible families at Avaxat and E Hale Curran Elementary Schools' SEED programs.

Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. The Parent Center offers a variety of parenting classes. The Parent Center also provides meeting and support group space to the community.

# CHILD DEVELOPMENT FUND

## 2015-2016 First Interim Budget Assumptions

### REVENUES

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based the 2015-2016 information provided by the grantee. 2015-2016 First Interim Budget federal funding is projected at \$358,950.

Restricted revenue in the Child Development Fund is from the California Department of Education and Riverside County Office of Education-Children's Services Unit .

Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, Kindergarten Readiness programs, partnership agreement with Family Services Association of Riverside (FSA) and interest earnings. Revenue from these sources is projected at \$1,514,294. 2015-2016 revenues include an improved rate schedule to better meet the needs of parents in the Kindergarten Readiness program.

Other Local revenues are projected at \$109,000 and include parent fees within the center-based and CSPP programs through the Riverside County Office of Education.

Federal and state revenue funding is equal to 52% of total revenues. Local revenue funding is 48% of total revenues. Total revenues are projected at \$3,393,996.

### EXPENDITURES

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

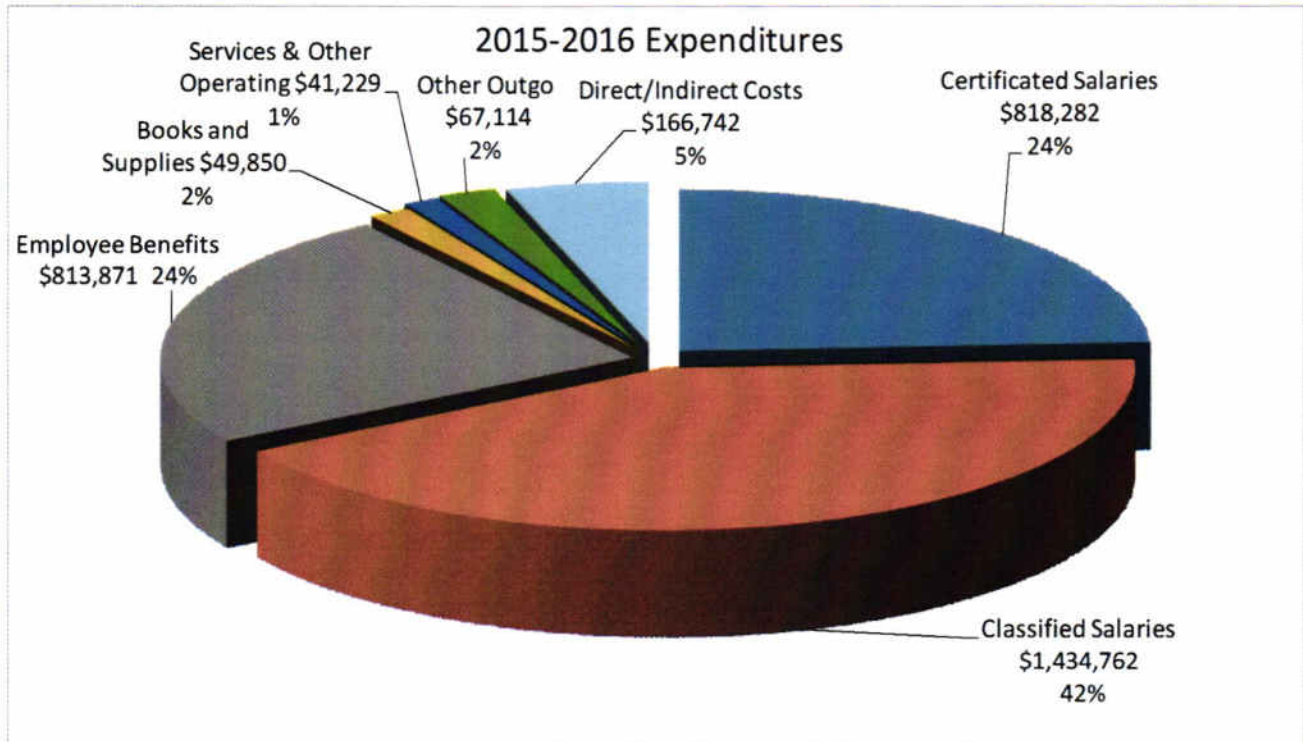
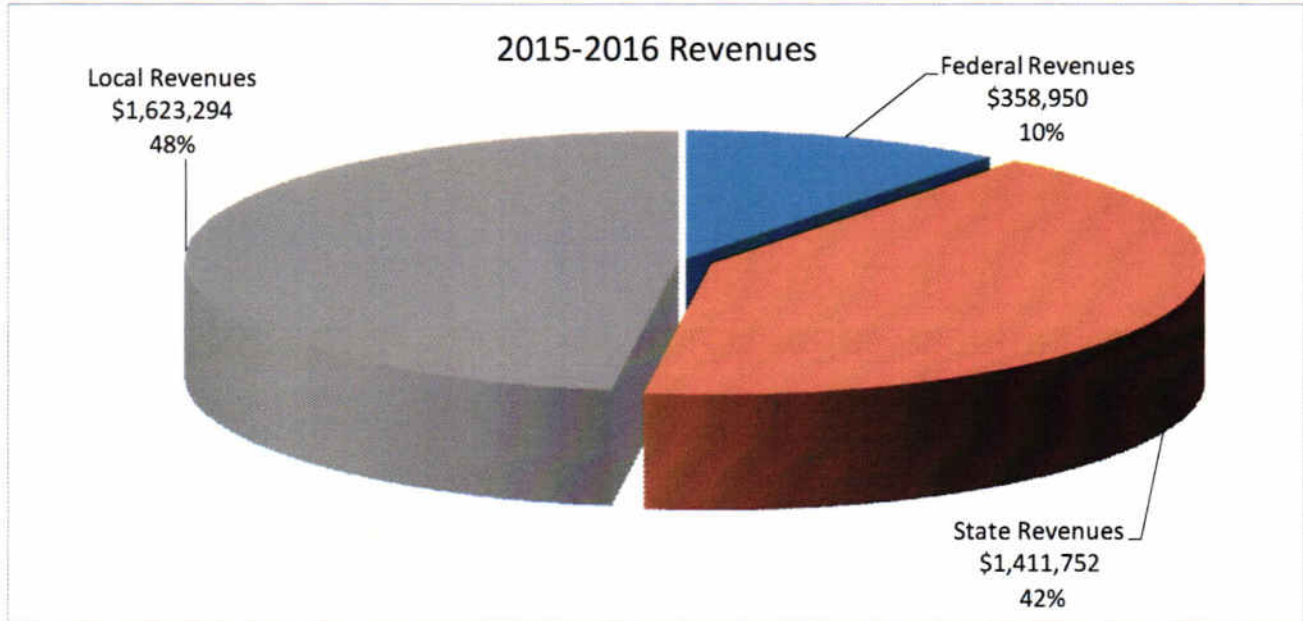
Salary and benefits are equal 90% of total expenditures. Salaries include a 5% increase for all certificated and classified bargaining unit members effective July 1, 2015. Management salaries include a 4% increase for all employees effective July 1, 2015. Other expenditures totaling 10% include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.28% is included for both unrestricted and restricted programs. Total expenditures are projected at \$3,391,850.

2015-2016 First Interim budget includes 56.67 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 14.830% for certificated and 22.147% for classified.

<u>Description</u>	<u>2015-2016 First Interim Budget</u>
Certificated Teachers/Certificated Support	13.50
Classified	40.72
Management/Support	2.45
Total FTE's	56.67

# CHILD DEVELOPMENT FUND 2015-2016 First Interim Budget Assumptions

Breakdown of 2015-2016 First Interim Budget:



The Child Development Fund projects an ending fund balance of \$2,146 for the 2015-2016 fiscal year.

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	100,238.00	358,950.00	358,950.00	New
3) Other State Revenue		8300-8599	1,770,702.00	1,770,702.00	399,555.00	1,411,752.00	(358,950.00)	-20.3%
4) Other Local Revenue		8600-8799	1,580,439.00	1,580,439.00	504,494.62	1,623,294.00	42,855.00	2.7%
5) TOTAL REVENUES			3,351,141.00	3,351,141.00	1,004,287.62	3,393,996.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	793,559.00	262,847.04	818,282.00	(24,723.00)	-3.1%
2) Classified Salaries		2000-2999	2,183,611.00	1,390,052.00	420,060.01	1,434,762.00	(44,710.00)	-3.2%
3) Employee Benefits		3000-3999	805,578.00	805,578.00	233,802.05	813,871.00	(8,293.00)	-1.0%
4) Books and Supplies		4000-4999	54,050.00	49,850.00	13,092.74	49,850.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,029.00	41,229.00	17,959.64	41,229.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	67,114.00	67,114.00	0.00	67,114.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	162,640.00	162,640.00	0.00	166,742.00	(4,102.00)	-2.5%
9) TOTAL EXPENDITURES			3,310,022.00	3,310,022.00	947,761.48	3,391,850.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			41,119.00	41,119.00	56,526.14	2,146.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,119.00	41,119.00	56,526.14	2,146.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			41,119.00	41,119.00		2,146.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	41,119.00	41,119.00		2,146.00		
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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	100,238.00	358,950.00	358,950.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>100,238.00</b>	<b>358,950.00</b>	<b>358,950.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,770,702.00	1,770,702.00	399,555.00	1,411,752.00	(358,950.00)	-20.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,770,702.00</b>	<b>1,770,702.00</b>	<b>399,555.00</b>	<b>1,411,752.00</b>	<b>(358,950.00)</b>	<b>-20.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	39.58	500.00	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								
Child Development Parent Fees		8673	1,510,339.00	1,510,339.00	482,831.97	1,553,194.00	42,855.00	2.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	69,600.00	69,600.00	21,623.07	69,600.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,580,439.00</b>	<b>1,580,439.00</b>	<b>504,494.62</b>	<b>1,623,294.00</b>	<b>42,855.00</b>	<b>2.7%</b>
<b>TOTAL REVENUES</b>			<b>3,351,141.00</b>	<b>3,351,141.00</b>	<b>1,004,287.62</b>	<b>3,393,996.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	608,271.00	197,672.44	625,512.00	(17,241.00)	-2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	185,288.00	65,174.80	192,770.00	(7,482.00)	-4.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>793,559.00</b>	<b>262,847.04</b>	<b>818,282.00</b>	<b>(24,723.00)</b>	<b>-3.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,274,863.00	724,911.00	185,648.24	734,168.00	(9,257.00)	-1.3%
Classified Support Salaries		2200	516,255.00	457,352.00	160,953.20	477,163.00	(19,811.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	185,288.00	0.00	0.00	0.00	0.00	0.0%
Clencial, Technical and Office Salaries		2400	207,205.00	207,789.00	73,458.57	223,431.00	(15,642.00)	-7.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,183,611.00</b>	<b>1,390,052.00</b>	<b>420,060.01</b>	<b>1,434,762.00</b>	<b>(44,710.00)</b>	<b>-3.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	9,328.00	2,420.53	9,889.00	(571.00)	-6.1%
PERS		3201-3202	258,692.00	248,110.00	68,055.13	253,480.00	(5,370.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	166,983.00	167,898.00	46,911.88	172,149.00	(4,453.00)	-2.7%
Health and Welfare Benefits		3401-3402	311,571.00	311,571.00	91,401.07	308,141.00	3,430.00	1.1%
Unemployment Insurance		3501-3502	1,093.00	1,165.00	341.40	1,185.00	(20.00)	-1.7%
Workers' Compensation		3601-3602	56,775.00	57,244.00	17,740.62	58,553.00	(1,309.00)	-2.3%
OPEB, Allocated		3701-3702	10,464.00	10,464.00	6,931.42	10,464.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>805,578.00</b>	<b>805,578.00</b>	<b>233,802.05</b>	<b>813,871.00</b>	<b>(8,293.00)</b>	<b>-1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	48,150.00	46,850.00	13,092.74	46,850.00	0.00	0.0%
Noncapitalized Equipment		4400	5,900.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>54,050.00</b>	<b>49,850.00</b>	<b>13,092.74</b>	<b>49,850.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,100.00	5,600.00	1,599.53	5,600.00	0.00	0.0%
Dues and Memberships		5300	6,354.00	5,854.00	2,962.00	5,854.00	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	7,500.00	12,200.00	3,986.37	12,200.00	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	3,075.00	3,575.00	2,828.74	3,575.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,800.00	13,800.00	6,683.00	13,800.00	0.00	0.0%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>37,029.00</b>	<b>41,229.00</b>	<b>17,959.64</b>	<b>41,229.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	67,114.00	67,114.00	0.00	67,114.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>67,114.00</b>	<b>67,114.00</b>	<b>0.00</b>	<b>67,114.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	162,640.00	162,640.00	0.00	166,742.00	(4,102.00)	-2.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>162,640.00</b>	<b>162,640.00</b>	<b>0.00</b>	<b>166,742.00</b>	<b>(4,102.00)</b>	<b>-2.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,310,022.00</b>	<b>3,310,022.00</b>	<b>947,761.48</b>	<b>3,391,850.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		6911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		6971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		6972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		6979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		6979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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



# CAFETERIA FUND

2015 - 2016  
First Interim

# CAFETERIA SPECIAL REVENUE FUND

## 2015-2016 First Interim Budget Assumptions

Cafeteria Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and snacks are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 437,000 breakfasts and 1,193,400 lunches, as well as 712,000 a la carte meals during the 2014-2015 fiscal year.

### REVENUES

Revenues within the Cafeteria Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days.

Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$3,510,946 and is based on food sales from July 2014 through October 2015.

Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,191,000 and is based on food sales from July 2015 through October 2015, current interest rates, cash-flow analysis, historical data, and local revenues.

Approximately 29% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals.

Federal and state reimbursements are 52% of total revenue. Local revenues are 48% of total revenues. Total revenues are projected at \$6,701,946.

### EXPENDITURES

All revenue sources are used to cover total expenditures within the Cafeteria Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.11%.

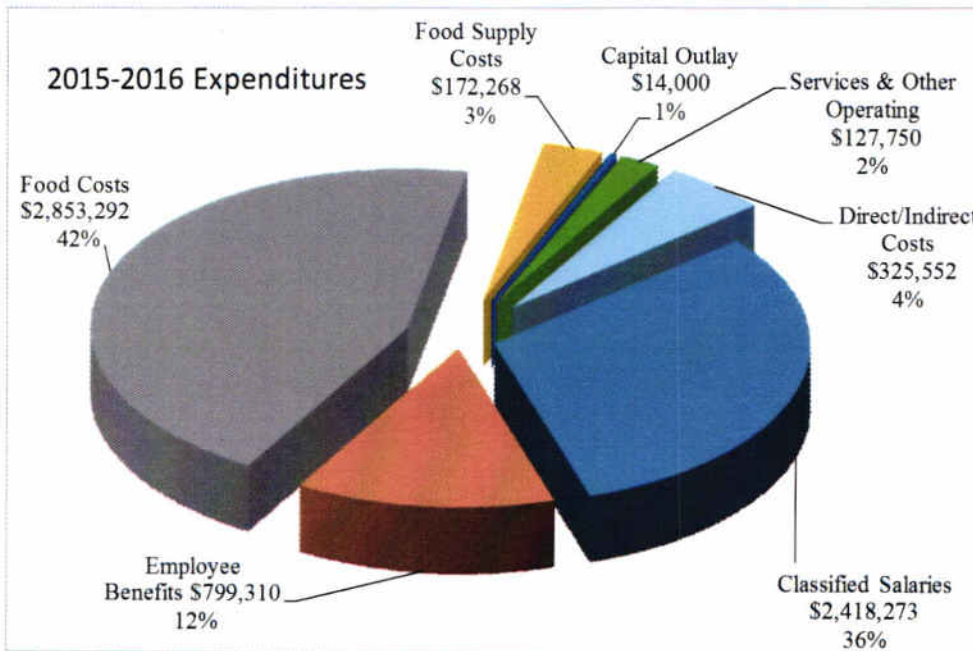
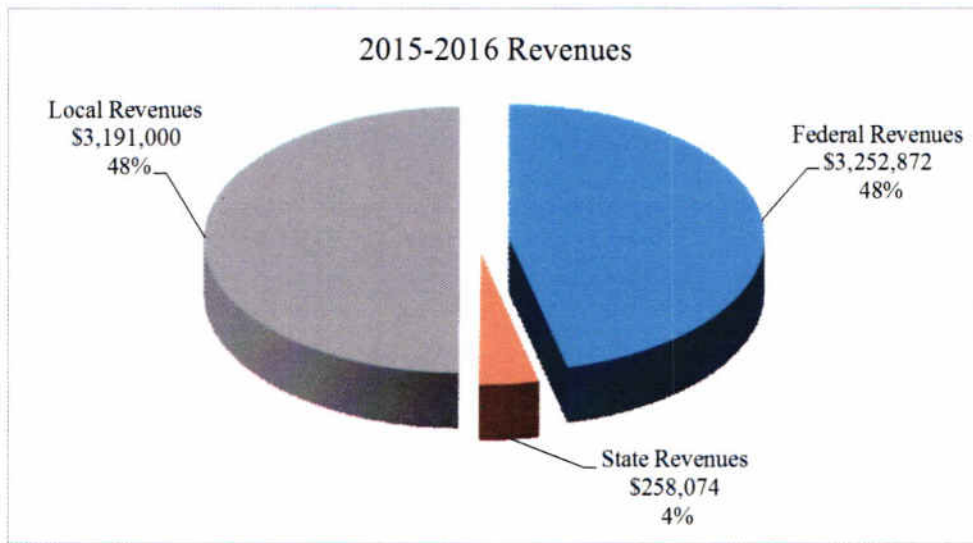
Salary and benefits account for 48% of total expenditures. Salaries include a 5% increase for all certificated and classified bargaining unit members effective July 1, 2015. Management salaries include a 4% increase for all employees effective July 1, 2015. California food costs and supplies account for 42% of total expenditures. All other costs account for 10% of total expenditures. Total expenditures are projected \$6,710,445.

2015-2016 First Interim budget includes 70.69 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 22.147% for classified positions.

# CAFETERIA SPECIAL REVENUE FUND 2015-2016 First Interim Assumptions

<u>Description</u>	<u>2015-2016 First Interim Budget</u>
Classified Management	3.0
Classified	67.69
<b>Total FTE's</b>	<b>70.69</b>

Breakdown of 2015-2016 First Interim Budget:



The Cafeteria Fund does project a positive ending fund balance of \$1,627,985 for the 2015-2016 fiscal year.



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,190,417.00	3,190,417.00	1,012,191.60	3,252,872.00	62,455.00	2.0%
3) Other State Revenue		8300-8599	275,950.00	275,950.00	80,426.06	258,074.00	(17,876.00)	-6.5%
4) Other Local Revenue		8600-8799	3,331,000.00	3,331,000.00	984,286.82	3,191,000.00	(140,000.00)	-4.2%
5) TOTAL REVENUES			6,797,367.00	6,797,367.00	2,076,904.48	6,701,946.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,355,538.00	2,355,538.00	695,474.33	2,418,273.00	(62,735.00)	-2.7%
3) Employee Benefits		3000-3999	790,230.00	790,230.00	236,408.21	799,310.00	(9,080.00)	-1.1%
4) Books and Supplies		4000-4999	3,123,814.00	3,123,814.00	1,079,534.48	3,025,580.00	98,254.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	120,750.00	120,750.00	76,410.69	127,750.00	(7,000.00)	-5.8%
6) Capital Outlay		6000-6999	14,000.00	14,000.00	0.00	14,000.00	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	326,546.00	326,546.00	14,963.40	325,552.00	994.00	0.3%
9) TOTAL EXPENDITURES			6,730,878.00	6,730,878.00	2,102,791.11	6,710,445.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			66,489.00	66,489.00	(25,886.63)	(8,499.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8600-8929	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			66,489.00	66,489.00	(25,886.63)	(6,499.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,595,639.00	1,636,484.06		1,636,484.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,595,639.00	1,636,484.06		1,636,484.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,595,639.00	1,636,484.06		1,636,484.06		
2) Ending Balance, June 30 (E + F1e)			1,662,128.00	1,702,973.06		1,627,985.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	75,397.00	75,397.00		75,397.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,571,731.00	1,612,576.06		1,537,588.06		
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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	3,190,417.00	3,190,417.00	1,012,191.60	3,252,872.00	62,455.00	2.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>3,190,417.00</b>	<b>3,190,417.00</b>	<b>1,012,191.60</b>	<b>3,252,872.00</b>	<b>62,455.00</b>	<b>2.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	275,950.00	275,950.00	80,426.06	258,074.00	(17,876.00)	-6.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>275,950.00</b>	<b>275,950.00</b>	<b>80,426.06</b>	<b>258,074.00</b>	<b>(17,876.00)</b>	<b>-6.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,329,000.00	3,329,000.00	984,009.91	3,189,000.00	(140,000.00)	-4.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	276.91	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>3,331,000.00</b>	<b>3,331,000.00</b>	<b>984,286.82</b>	<b>3,191,000.00</b>	<b>(140,000.00)</b>	<b>-4.2%</b>
<b>TOTAL REVENUES</b>			<b>6,797,367.00</b>	<b>6,797,367.00</b>	<b>2,076,904.48</b>	<b>6,701,946.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,966,190.00	1,966,190.00	558,653.23	1,967,481.00	(1,291.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	202,128.00	202,128.00	71,217.96	264,887.00	(62,759.00)	-31.0%
Clerical, Technical and Office Salaries		2400	187,220.00	187,220.00	65,603.14	185,905.00	1,315.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,355,538.00</b>	<b>2,355,538.00</b>	<b>695,474.33</b>	<b>2,418,273.00</b>	<b>(62,735.00)</b>	<b>-2.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	255,536.00	255,536.00	73,807.81	268,131.00	(12,595.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	180,058.00	180,058.00	48,031.37	179,438.00	620.00	0.3%
Health and Welfare Benefits		3401-3402	266,245.00	266,245.00	84,078.98	261,692.00	4,553.00	1.7%
Unemployment Insurance		3501-3502	1,179.00	1,179.00	347.57	1,208.00	(29.00)	-2.5%
Workers' Compensation		3601-3602	61,244.00	61,244.00	18,081.10	62,873.00	(1,629.00)	-2.7%
OPEB, Allocated		3701-3702	25,968.00	25,968.00	12,061.38	25,968.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>790,230.00</b>	<b>790,230.00</b>	<b>236,408.21</b>	<b>799,310.00</b>	<b>(9,080.00)</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	227,920.00	227,920.00	88,124.89	201,768.00	26,152.00	11.5%
Noncapitalized Equipment		4400	41,000.00	41,000.00	34,352.45	41,000.00	0.00	0.0%
Food		4700	2,854,894.00	2,854,894.00	957,057.14	2,782,792.00	72,102.00	2.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,123,814.00</b>	<b>3,123,814.00</b>	<b>1,079,534.48</b>	<b>3,025,560.00</b>	<b>98,254.00</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,300.00	5,300.00	2,779.80	5,300.00	0.00	0.0%
Dues and Memberships		5300	1,200.00	1,200.00	1,093.67	1,200.00	0.00	0.0%
Insurance		5400-5450	1,050.00	1,050.00	0.00	1,050.00	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	33,000.00	33,000.00	37,704.13	41,000.00	(8,000.00)	-24.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	7,500.00	2,138.03	7,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,700.00	72,700.00	32,895.06	71,700.00	1,000.00	1.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>120,750.00</b>	<b>120,750.00</b>	<b>76,410.69</b>	<b>127,750.00</b>	<b>(7,000.00)</b>	<b>-5.8%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	326,546.00	326,546.00	14,963.40	325,552.00	994.00	0.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>326,546.00</b>	<b>326,546.00</b>	<b>14,963.40</b>	<b>325,552.00</b>	<b>994.00</b>	<b>0.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,730,878.00</b>	<b>6,730,878.00</b>	<b>2,102,791.11</b>	<b>6,710,445.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2015/16 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,537,588.06
Total, Restricted Balance		<u>1,537,588.06</u>



# DEFERRED MAINTENANCE FUND

2015 - 2016  
First Interim



## DEFERRED MAINTENANCE FUND 2015-2016 First Interim Budget Assumptions

This fund is used to account for state apportionments and district contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repairs or replacements under the plan approved by the Office of Public School Construction (E.C. Section 17582).

### Revenues

There will be no State and District match to the Deferred Maintenance Fund this fiscal year. Revenue in this account is interest earnings only.

### Expenditures

The balance of this fund, \$3,186.64, was used toward the roof replacement project at Murrieta Valley High School.

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	10.00	10.00	0.80	1.00	(9.00)	-90.0%
5) TOTAL, REVENUES			10.00	10.00	0.80	1.00		
<b>B. EXPENDITURES</b>								
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	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
6) Capital Outlay		6000-6999	0.00	0.00	3,187.44	3,188.00	(3,188.00)	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			2,000.00	2,000.00	3,187.44	3,188.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,990.00)	(1,990.00)	(3,186.64)	(3,187.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,990.00)	(1,990.00)	(3,186.64)	(3,187.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	3,185.00	3,186.64	3,186.64	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)				3,185.00	3,186.64	3,186.64		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				3,185.00	3,186.64	3,186.64		
2) Ending Balance, June 30 (E + F1e)				1,195.00	1,196.64	(0.36)		
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	1,195.00	1,196.64	(0.36)		
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 Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.80	1.00	(9.00)	-90.0%
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%
<b>TOTAL OTHER LOCAL REVENUE</b>			10.00	10.00	0.80	1.00	(9.00)	-90.0%
<b>TOTAL REVENUES</b>			10.00	10.00	0.80	1.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
<b>CAPITAL OUTLAY</b>								
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	3,187.44	3,188.00	(3,188.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	3,187.44	3,188.00	(3,188.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			2,000.00	2,000.00	3,187.44	3,188.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



# BUILDING FUND

2015 - 2016  
First Interim



# BUILDING FUND

## 2015-2016 First Interim Budget Assumptions

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for site acquisition, school construction, and renovation as described in ballot measures approved by the voters. This fund includes both Measure E and Measure BB.

### Revenues

This budget includes the issuance of Series A bonds for Measure BB. The amount of the Series A bonds was \$37,994,162.

### Expenditures

The balance of Measure E, \$280,559, was used toward the roofing, flooring and painting summer projects.

Measure BB funds are budgeted as follows:

Technology Infrastructure – Electrical and cabling assessment in progress. Bids for the District-wide audio/visual upgrades will take place in December with the work beginning in January.

Devices– Devices and computers have been ordered using the approved site plans as the guide for the first phase of purchases.

Capital Facilities - Planning for summer projects include HVAC replacement, carpet replacement and roof replacement/repairs.

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	164,000.00	164,000.00	6,541.17	166,542.00	2,542.00	1.6%
5) TOTAL REVENUES			164,000.00	164,000.00	6,541.17	166,542.00		
<b>B. EXPENDITURES</b>								
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	1,000,000.00	1,000,000.00	0.00	2,435,000.00	(1,435,000.00)	-143.5%
5) Services and Other Operating Expenditures		5000-5999	1,000,000.00	1,000,000.00	373,000.00	1,900,000.00	(900,000.00)	-90.0%
6) Capital Outlay		6000-6999	10,568,640.00	10,568,640.00	280,559.25	26,537,101.00	(15,968,461.00)	-151.1%
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			12,568,640.00	12,568,640.00	653,559.25	30,872,101.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,404,640.00)	(12,404,640.00)	(647,018.08)	(30,705,559.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	38,405,000.00	38,405,000.00	37,994,161.25	37,994,162.00	(410,838.00)	-1.1%
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			38,405,000.00	38,405,000.00	37,994,161.25	37,994,162.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,000,360.00	26,000,360.00	37,347,143.17	7,288,603.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	564,640.00	280,559.28		280,559.28	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)			564,640.00	280,559.28		280,559.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,640.00	280,559.28		280,559.28		
2) Ending Balance, June 30 (E + F1e)			26,565,000.00	26,280,919.28		7,569,162.28		
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			26,565,000.00	26,280,919.28		7,569,162.28		
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			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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	164,000.00	164,000.00	6,541.17	166,542.00	2,542.00	1.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			164,000.00	164,000.00	6,541.17	166,542.00	2,542.00	1.6%
<b>TOTAL REVENUES</b>			164,000.00	164,000.00	6,541.17	166,542.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	110,000.00	(110,000.00)	New
Noncapitalized Equipment		4400	1,000,000.00	1,000,000.00	0.00	2,325,000.00	(1,325,000.00)	-132.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,000,000.00	1,000,000.00	0.00	2,435,000.00	(1,435,000.00)	-143.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000,000.00	1,000,000.00	373,000.00	1,900,000.00	(900,000.00)	-90.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,000,000.00	1,000,000.00	373,000.00	1,900,000.00	(900,000.00)	-90.0%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,568,640.00	10,568,640.00	280,559.25	26,537,101.00	(15,968,461.00)	-151.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,568,640.00</b>	<b>10,568,640.00</b>	<b>280,559.25</b>	<b>26,537,101.00</b>	<b>(15,968,461.00)</b>	<b>-151.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,568,640.00</b>	<b>12,568,640.00</b>	<b>653,559.25</b>	<b>30,872,101.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	38,405,000.00	38,405,000.00	37,994,161.25	37,994,162.00	(410,838.00)	-1.1%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>38,405,000.00</b>	<b>38,405,000.00</b>	<b>37,994,161.25</b>	<b>37,994,162.00</b>	<b>(410,838.00)</b>	<b>-1.1%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>38,405,000.00</b>	<b>38,405,000.00</b>	<b>37,994,161.25</b>	<b>37,994,162.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	7,569,162.28
Total, Restricted Balance		<u>7,569,162.28</u>





# CAPITAL FACILITIES FUND

2015 - 2016  
First Interim

# CAPITAL FACILITIES FUND

## 2015-2016 First Interim Budget Assumptions

The Capital Facilities Fund is used to account for the monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

### Revenues

Collection of Developer Fees is based on housing development projected for 2015-16. The fees to be collected are anticipated at \$2,338,664.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account. The revenue from these funds will pay the debt service on the district-wide solar project. Currently, there are four CFD's that have been formed but there is no anticipated date of bond sales at this time.

### Expenditures

Budgeted expenditures in this fund include:

- Lease of relocatable buildings
- Debt Service on Solar Project
- Consultants/Legal Counsel
- Salaries and Benefits
- DSA Project Close Out
- Murrieta Mesa High School Theatre Upgrades
- Exterior paint at Murrieta Elementary, Tovashal Elementary, Shivela, Warms Springs and McElhinney Middle Schools
- Roofing at Avaxat, Tovashal and Vista Murrieta

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	3,339,000.00	3,339,000.00	608,929.48	4,205,815.00	866,815.00	26.0%
5) TOTAL REVENUES			3,339,000.00	3,339,000.00	608,929.48	4,205,815.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	154,892.00	154,892.00	57,485.96	155,925.00	(1,033.00)	-0.7%
3) Employee Benefits		3000-3999	51,884.00	51,884.00	17,896.38	52,491.00	(607.00)	-1.2%
4) Books and Supplies		4000-4999	100,000.00	106,000.00	73,395.87	109,483.00	(3,483.00)	-3.3%
5) Services and Other Operating Expenditures		5000-5999	1,473,666.00	1,467,666.00	309,479.65	1,630,994.00	(163,328.00)	-11.1%
6) Capital Outlay		6000-6999	1,572,062.00	1,572,062.00	785,193.70	2,161,795.00	(589,733.00)	-37.5%
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			3,352,504.00	3,352,504.00	1,243,451.56	4,110,688.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,504.00)	(13,504.00)	(634,522.08)	95,127.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,504.00)	(13,504.00)	(634,522.08)	95,127.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,374,179.00	7,507,854.29		7,507,854.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,374,179.00	7,507,854.29		7,507,854.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,374,179.00	7,507,854.29		7,507,854.29		
2) Ending Balance, June 30 (E + F1e)			7,360,675.00	7,494,350.29		7,602,981.29		
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	7,360,675.00	7,494,350.29		7,602,981.29		
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 Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
Interest		8660	10,000.00	10,000.00	1,750.17	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	579,065.36	2,338,064.00	338,064.00	16.9%
Other Local Revenue								
All Other Local Revenue		8699	1,329,000.00	1,329,000.00	28,113.95	1,857,751.00	528,751.00	39.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,339,000.00</b>	<b>3,339,000.00</b>	<b>608,929.48</b>	<b>4,205,815.00</b>	<b>866,815.00</b>	<b>26.0%</b>
<b>TOTAL REVENUES</b>			<b>3,339,000.00</b>	<b>3,339,000.00</b>	<b>608,929.48</b>	<b>4,205,815.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,347.00	94,347.00	34,472.00	95,380.00	(1,033.00)	-1.1%
Clerical, Technical and Office Salaries		2400	60,545.00	60,545.00	23,013.96	60,545.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>154,892.00</b>	<b>154,892.00</b>	<b>57,485.96</b>	<b>155,925.00</b>	<b>(1,033.00)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,350.00	18,350.00	6,554.06	18,350.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,849.00	11,849.00	4,258.17	11,849.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,581.00	17,581.00	5,560.73	18,117.00	(536.00)	-3.0%
Unemployment Insurance		3501-3502	77.00	77.00	28.75	87.00	(10.00)	-13.0%
Workers' Compensation		3601-3602	4,027.00	4,027.00	1,494.67	4,027.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	61.00	(61.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>51,884.00</b>	<b>51,884.00</b>	<b>17,896.38</b>	<b>52,491.00</b>	<b>(607.00)</b>	<b>-1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,680.00	1,879.36	7,680.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	98,320.00	71,716.51	101,803.00	(3,483.00)	-3.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>100,000.00</b>	<b>106,000.00</b>	<b>73,395.87</b>	<b>109,483.00</b>	<b>(3,483.00)</b>	<b>-3.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	160,200.00	160,200.00	91,317.70	160,200.00	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	1,313,266.00	1,307,266.00	218,161.95	1,470,594.00	(163,328.00)	-12.5%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,473,666.00</b>	<b>1,467,666.00</b>	<b>309,479.65</b>	<b>1,630,994.00</b>	<b>(163,328.00)</b>	<b>-11.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	83,705.00	300,000.00	(300,000.00)	New
Buildings and Improvements of Buildings		6200	1,572,062.00	1,572,062.00	701,488.70	1,861,795.00	(289,733.00)	-18.4%
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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>1,572,062.00</b>	<b>1,572,062.00</b>	<b>785,193.70</b>	<b>2,161,795.00</b>	<b>(589,733.00)</b>	<b>-37.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,352,504.00</b>	<b>3,352,504.00</b>	<b>1,243,451.56</b>	<b>4,110,688.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
9010	Other Restricted Local	7,602,981.29
Total, Restricted Balance		<u>7,602,981.29</u>



**COUNTY SCHOOL  
FACILITIES FUND**

**2015 - 2016  
First Interim**

# COUNTY SCHOOL FACILITIES FUNDS

## 2015-2016 First Interim Budget Assumptions

These funds are used to account for the apportionments received from the state for the purpose of new school construction and modernization projects. Receipt of these funds is typically contingent on a match of funds from District sources. For Murrieta Valley Unified School District, the match comes from the Bond Fund and/or the Capital Facilities Fund.

### Revenues

Revenue in this account is interest earnings only.

### Expenditures

The balance of this fund, \$37,357.33, was used toward security projects that were approved under the modernization funds received.

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	800.00	800.00	20.02	4.00	(796.00)	-99.5%
5) TOTAL, REVENUES			800.00	800.00	20.02	4.00		
<b>B. EXPENDITURES</b>								
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	53,575.00	53,575.00	31,092.50	37,361.00	16,214.00	30.3%
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			53,575.00	53,575.00	31,092.50	37,361.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,775.00)	(52,775.00)	(31,072.48)	(37,357.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(52,775.00)	(52,775.00)	(31,072.48)	(37,357.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	52,775.00	37,357.33		37,357.33	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			52,775.00	37,357.33		37,357.33		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			52,775.00	37,357.33		37,357.33		
2) Ending Balance, June 30 (E + F1e)								
			0.00	(15,417.67)		0.33		
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		0.33		
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	(15,417.67)		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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	800.00	800.00	20.02	4.00	(796.00)	-99.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			800.00	800.00	20.02	4.00	(796.00)	-99.5%
<b>TOTAL REVENUES</b>			800.00	800.00	20.02	4.00	(796.00)	-99.5%

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	70,000.00	0.00	0.00	70,000.00	100.0%
Buildings and Improvements of Buildings		6200	53,575.00	(16,425.00)	31,092.50	37,361.00	(53,786.00)	327.5%
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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>53,575.00</b>	<b>53,575.00</b>	<b>31,092.50</b>	<b>37,361.00</b>	<b>16,214.00</b>	<b>30.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>53,575.00</b>	<b>53,575.00</b>	<b>31,092.50</b>	<b>37,361.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
7710	State School Facilities Projects	0.33
Total, Restricted Balance		<u>0.33</u>