

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
(909) 971-8200



BOARD OF EDUCATION MEETING
WEDNESDAY, MARCH 11, 2015

2014-2015 SECOND INTERIM REPORT

MARCH 11, 2015 REGULAR MEETING OF THE BOARD OF EDUCATION

March 11, 2015 7:00 PM

115 West Allen Avenue

San Dimas, California, 91773

(909) 971-8200 Fax (909) 971-8329

Agenda Item: **16.1.1. Approve Second Interim Financial Report as of January 31, 2015, as Presented with a Positive Certification**

Speaker: Ann Sparks, Assistant Superintendent Business Services

Rationale: Education Code Section 35035G and AB1200 require governing boards to approve and submit two interim reports during the fiscal year no later than 45 days after the close of the period being reported. The First Interim Report shall cover the financial and budgeting status of the District for the period ending October 31. The Second Interim Report shall cover the period ending January 31. The reports presented to the Board are in the format required by the Superintendent of Public Instruction and based on standards and criteria for fiscal stability developed as per Education Code 33127.

Education Code Section 42131 also requires governing boards to file a certification as to whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year and for the two subsequent fiscal years. The certification is based upon the Board's assessment of the District's current budget and projected forecasts of revenues, expenditures and fund balance.

Comments: In order to meet the legal deadlines required for filing the Second Interim Report, the District must submit the report to the Los Angeles County Office of Education by March 13, 2015.

Financial Impact: Not Applicable

**BONITA UNIFIED SCHOOL DISTRICT
2014-2015 SECOND INTERIM REPORT
GENERAL FUND – UNRESTRICTED AND RESTRICTED**

Twice annually school districts are required to prepare interim financial reports and submit them to their Governing Boards for approval. The First Interim Report covers the period of July 1, 2014 through October 31, 2014. The Second Interim Report will cover the period of July 1, 2014 through January 31, 2015. After approving the financial reports, the Governing Board must file a certification of financial solvency with the Los Angeles County Office of Education (LACOE). LACOE then submits these reports to the State of California.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the school district. The General Fund Unrestricted Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development and assessment, human resource services, accounting, computer technology, maintenance of facilities and equipment, purchasing and other support services.

CASH FLOW

Commencing in 2014-15, the District receives cash apportionments according to the “5-5-9” schedule (5% paid in July, 5% paid in August, and 9% paid in each of the following 10 months). A midyear Tax Revenue Anticipation Note (TRAN) for 2014-2015 will not be needed as the District is receiving funds within the fiscal year. Additionally based on 2015-2016 cash flow projections, no TRAN will be needed for next year. The District will continue to monitor cash flow throughout the year and will finalize cash flow needs after gathering additional information from the Governor’s May Revise.

LOCAL CONTROL FUNDING FORMULA

Under LCFF, the District will plan for program needs based on input from a variety of District stakeholders including community members, administrators, certificated and classified staff, bargaining units, parents, and students. This information is used to develop the District’s Local Control Accountability Plan (LCAP). The District budgets LCFF funds in support of the LCAP.

The LCFF consists of two calculations. One is done for the base grant entitlement where the grade span per-pupil grants are increased annually for a Cost of Living Adjustment (COLA). Another calculation is done for the Supplemental and Concentration grants. Supplemental and Concentration grant increases are calculated based on the percentage of total enrollment accounted for by English learners, free and reduced price meal (FRPM) program eligible students, and foster youth. The Bonita Unified School District does not qualify for the Concentration grant as our eligible student count does not exceed 55% of the District’s enrollment.

The following factors are used in the Bonita Unified School District LCFF calculations:

	2014-2015	2015-2016	2016-2017
COLA	0.85%	1.58%	2.17%
Base Grant Rate (Based on ADA):			
K-3	\$7,011	\$7,122	\$7,277
4-6	\$7,116	\$7,228	\$7,385
7-8	\$7,328	\$7,444	\$7,606
9-12	\$8,491	\$8,625	\$8,812
Augmentation Grant Rate (Based on ADA):			
K-3 CSR (10.4% of Base Grant Rate)	\$729	\$741	\$757
9-12 (2.6% of Base Grant Rate)	\$221	\$224	\$229

Supplemental Grant:			
Enrollment / Average Enrollment	10,160	10,170	10,180
Unduplicated Pupil Count Average	3,689	3,746	3,860
Average % of Enrollment	36.65%	37.09%	37.95%

LCFF ENTITLEMENT TARGET AMOUNT BY 2020-2021			
	2014-2015	2015-2016	2016-2017
Base Grant:			
K-3	\$19,737,718	\$20,070,747	\$20,527,285
4-6	15,276,913	15,532,538	15,885,504
7-8	10,959,317	11,143,668	11,397,363
9-12	<u>29,143,660</u>	<u>29,631,622</u>	<u>30,304,083</u>
Total Base Grant Revenue	<u>\$75,117,608</u>	<u>\$76,378,575</u>	<u>\$78,114,235</u>
Augmentation Grant:			
K-3	\$2,052,317	\$2,087,266	\$2,134,781
9-12	<u>758,539</u>	<u>770,445</u>	<u>787,916</u>
Total Augmentation Grant Revenue	<u>\$2,810,856</u>	<u>\$2,857,711</u>	<u>\$2,922,697</u>
Supplemental Grant	<u>\$5,712,156</u>	<u>\$5,877,747</u>	<u>\$6,150,703</u>
Transportation & TIIG Funding	<u>\$1,395,593</u>	<u>\$1,395,593</u>	<u>\$1,395,593</u>
Total LCFF Entitlement Target	<u>\$85,036,213</u>	<u>\$86,509,626</u>	<u>\$88,583,228</u>

LCFF CURRENT YEAR ENTITLEMENT AMOUNT			
	2014-2015	2015-2016	2016-2017
GAP Funding %	29.15%	32.19%	23.71%
Hold Harmless Funding	\$63,204,435	\$69,628,412	\$75,127,932
GAP Funding (Difference Between Target and Hold Harmless Funding X GAP Funding %)	<u>6,363,963</u>	<u>5,434,063</u>	<u>3,190,251</u>
Current Year LCFF Revenue	<u>\$69,568,398</u>	<u>\$75,062,475</u>	<u>\$78,318,183</u>

ANALYSIS OF FUNDING						
	2014-2015		2015-2016		2016-2017	
Funding for All Students	\$67,150,481	96.32%	\$71,530,839	94.96%	\$74,165,566	94.29%
Additional Funding for Unduplicated Pupils	\$ 2,417,917	3.68%	\$3,531,636	5.04%	\$4,152,617	5.71%

ASSUMPTIONS

The interim report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below. These assumptions reflect the guidance of the Department of Finance, School Services of California and the Los Angeles County Office of Education regarding statutory COLA's, deficit percentages, categorical COLA's, and lottery revenue per ADA.

	2014-2015	2015-2016	2016-2017
Average Daily Attendance	9,890	9,900	9,909
Total Enrollment	10,160	10,170	10,180
Unduplicated Pupil Count Average	3,689	3,746	3,860
GAP % Funding	29.15%	32.19%	23.71%
State Categorical COLA for Special Education	0.85%	1.58%	2.17%
Lottery Revenue per ADA – Unrestricted	\$128 Per ADA	\$128 Per ADA	\$128 Per ADA
Lottery Revenue per ADA - Restricted	\$34 Per ADA	\$34 Per ADA	\$34 Per ADA
Mandated Block Grant	\$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time money at \$67 Per ADA	\$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time money at \$180 Per ADA	\$28 Per K-8 ADA \$56 Per 9-12 ADA
Step/Column and Range/Step Increases	\$589,039	\$712,324	\$669,161
STRS	8.880%	10.73%	12.58%
PERS	11.771%	12.60%	15.00%
Consumer Price Index	-	2.1%	2.5%
Debt Repayment for Certificate of Participation	\$849,493	\$847,606	\$846,337
Interfund Transfers In/(Out)	\$500,000	\$0	\$0
Retiree Payments	\$625,241	\$616,985	\$616,985

The District's CALPADS October 2014 enrollment count shows an increase of 191 students. Year to date ADA is greater than in the prior year due to better attendance and bringing back some of the special education programs previously held at LACOE. ADA levels are being held steady for 2015-2016 and 2016-2017 respectively. Depending on the results of the P-2 attendance report in April and continuing enrollment strength, the 2014-2015 ADA estimate may be revised, as well as those for the two succeeding years.

The table below lists in summary format the pertinent changes in student enrollment, P-2 ADA, and Funded Local Control Funding Formula ADA from 2004-2005 onwards.

	CBEDS / CSIS/ CALPADS	Change	P-2 ADA	P-2 ADA Change
2004-2005	10,159		9,891.73	
2005-2006	10,193	+34	9,830.59	-61.14
2006-2007	10,053	-140	9,810.34	-20.25
2007-2008	9,912	-141	9,653.71	-156.63
2008-2009	9,808	-104	9,625.63	-28.08
2009-2010	9,848	+40	9,593.23	-32.4
2010-2011	9,841	-7	9,548.64	-44.59
2011-2012	9,800	-41	9,535.43	-13.21
2012-2013	9,794	-6	9,527.5	-7.93

2013-2014	9,969	+175	9,649.05	+121.55
2014-2015	10,160	+191	9,862 est.	+212.95
TOTALS		+1		-29.73

Over the eleven years, 2004-2005 to 2014-2015, the District has experienced an enrollment increase of 1 student and a decline of 29.73 ADA.

GENERAL FUND LONG-TERM COMMITMENTS

The long-term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. Following is a summary of said commitments:

- Long-term debt payable for the Certificate of Participation (COPS) and other capital leases.
- Retiree benefits for former employees of the District.

Long-term Debt

Repayment of the Measure C and Measure AB Bond interest and principal is not made from General Fund sources, so it is not included in the Debt Repayment information. General Fund debt repayment for 2014-2015 and the following two years are summarized in the table below:

Category	Funding Source	2014-2015	2015-2016	2016-2017
Certificate of Participation (COPs)	2014-15 Capital Facilities Fund and Special Reserve Fund; 2015-2016 & 2016-2017 General Fund	\$849,493	\$847,606	\$846,337

Retiree Benefits

Employees who reach qualifying age and have performed 10 years of service for the District are entitled to an annual payment for 10 years or until Medicare or Social Security retirement age is reached, whichever comes first. The amount is prorated based upon the percentage of full time employment. Previously, the annual amount was \$2,000 for certificated employees and \$2,200 per year for classified employees. In 2007-2008 certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

In 2008-2009 and 2009-2010 a restructured retirement incentive was offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive.

Certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009 five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010 twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010 classified employees were eligible for a one-time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they will receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010 thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff opted to retire which resulted in a retirement incentive obligation of \$434,935. No retirement incentive was offered in 2012-2013.

In 2013-2014, certificated employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retired or 25% of their contracted base salary if 20 or more retired. Additionally, they will receive the normal \$2,000 per year. Fifteen certificated employees took this incentive. Classified employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 17 employees retired or 25% of their contracted base salary if 18 or more retired. Additionally, they will receive the normal \$2,200 per year. Ten classified employees took this incentive.

The estimated District obligation of 2014-2015 for all retirees is \$639,240. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method.

For 2014-2015, certificated employees are eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retire or 25% of their contracted base salary if 20 or more retire. Additionally, they will receive the normal \$2,000 per year. Classified employees are eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retire or 25% of their contracted base salary if 20 or more retire. Additionally, they will receive the normal \$2,200 per year. Notices must be received by April 17, 2015 to receive this incentive.

2014-2015 REVENUES, EXPENDITURES AND ENDING FUND BALANCE

Unrestricted General Fund Status

As summarized in the table below, for the 2014-2015 fiscal year, the projected General Fund unrestricted expenditures exceed the unrestricted revenues by approximately \$4.5 million. The majority of the revenue change is due to an increase in Local Control Funding for the increase in ADA, an increase in mandated cost funds received, and additional donation revenues received. Most of the increase in the expenditure budget is due to the budgeting in 2014-2015 of carryover funds from 2013-2014 and additional Computer Information System expenditures allocated for this year.

General Fund	1 st Interim Report	2nd Interim Report	Change
Unrestricted Revenues	\$66,730,584	\$67,998,982	\$1,268,398
Unrestricted Expenditures	\$72,784,012	\$72,455,597	(\$328,415)
Excess of Revenues over Expenditures	(\$6,053,428)	(\$4,456,615)	\$939,983

Bargaining unit negotiations for 2014-2015 with the Bonita USD Chapter of the California School Employees' Association and the Bonita Unified Teachers' Association for salary increases have been concluded. An across the board salary increase of 5% is included in the 2014-2015 budget. Step and column and range and step increases are included in the 2015-2016 and 2016-2017 projections.

The projections for the 2014-2015 fiscal year are based on the assumption that all budgeted expenditure allocations will be fully spent during the year.

Unrestricted General Fund Ending Balance

The 2014-2015 ending unrestricted General Fund balance is estimated to be \$7.6 million. The table below sets forth details of the classification of the unrestricted fund balance.

Non-spendable:	\$90,000
Revolving Cash – 0.1%	\$60,000
Stores Inventory – 0.1%	
Assigned:	
Reserve for Textbook Adoption – 0.1%	\$125,000
Reserve for School Sites – 0.5%	\$500,000
Reserve for District Facilities Carryover – 0.5%	\$500,000
Unassigned:	
Reserve for Economic Uncertainties (3%)	\$2,827,144
Unassigned (3.7%)	<u>\$3,507,931</u>
2014-2015 Unrestricted General Fund Ending Balance – 8.1%	<u>\$7,610,075</u>

Restricted General Fund Status

As summarized in the table below, for the 2014-2015 fiscal year the projected General Fund Restricted expenditures exceed the restricted revenue by \$1.5 million. The majority of the revenue decrease is due to a reduction in Title III funding. The expenditure increase is due to budgeting additional special education expenditures.

General Fund	1 st Interim Report	2nd Interim Report	Change
Restricted Revenues	\$20,267,209	\$20,249,031	(\$18,178)
Restricted Expenditures	\$21,590,163	\$21,782,549	\$192,386
Excess of Revenues over Expenditures	(\$1,322,954)	(\$1,533,518)	\$174,208

Restricted General Fund Ending Balance

The Restricted General Fund ending balance for 2014-2015 is projected to be \$0.

2015-2016 and 2016-2017 MULTIYEAR PROJECTIONS AND ASSUMPTIONS

The table on the first page of this presentation presents the major assumptions used in the multiyear projections. Highlighted below are the factors that present the most uncertainty at this time.

- No statutory requirement to fund the LCFF GAP.
- Enrollment and ADA; although it appears that enrollment has stabilized, continued enrollment declines would have a negative impact on revenues.

UNRESTRICTED GENERAL FUND

Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- For Lottery, School Services of California estimates per ADA are used.
- Local income does not include ASB, Booster Club, or any other donations. These items of revenue are budgeted as received.
- Other state income, rents and leases, interest income, and other local income are budgeted at the same level in 2015-2016 and 2016-2017 as in 2014-2015.
- Encroachment is assumed to be \$5.8 million in 2014-2015, \$6.2 million in 2015-2016 and \$6.5 million in 2016-2017.

Expenditures:

- Step and column costs are included.
- No across the board cost of living salary adjustment is included.
- Fringe benefits are budgeted at the current year statutory percentages.
- Class size ratios are assumed unchanged.
- Books and supplies and services and other operating expenditures, have been increased by CPI for each year after deducting prior year one-time expenditures. The Special Education excess costs (costs paid to other districts for educating our special education students) have been assumed to remain flat for each year.
- 2014-2015 carryover expenditures have been eliminated from the multiyear expenditure projections.
- It is assumed that Instructional Materials adoptions are postponed to the extent allowed by statute.
- Indirect costs have been budgeted at the same percentage rate as projected for 2014-2015.
- No transfers have been included for 2015-2016 or 2016-2017.

Fund Balance

- The unassigned General Fund Unrestricted Fund Balance at the end of the 2014-2015 fiscal year is projected to be \$7.6 million. The unassigned fund balance would be 8.1% of the total projected General Fund expenditures for 2014-2015.

Unrestricted General Fund	2015-2016	2016-2017
Revenues	\$72,904,738	\$74,091,920
Expenditures	\$72,892,010	\$74,558,773
Excess of Revenues over Expenditures	\$12,728	(\$466,853)
Projected Beginning Fund Balance	\$7,610,075	\$7,622,803
Projected Ending Fund Balance	\$7,622,803	\$7,155,951

Components of Projected Ending Fund Balance:	2015-2016	2016-2017
Revolving Cash	\$90,000	\$90,000
Stores	\$60,000	\$60,000
Reserve for Textbook Adoptions	\$125,000	\$125,000
Reserve for School Sites	\$250,000	\$250,000
Reserve for Facility Carryover	\$500,000	\$500,000
Reserve for Mandated Costs	\$1,800,000	\$0
Reserve for LCFF Changes	\$2,000,000	\$2,000,000
Reserve for Economic Uncertainties	\$2,790,536	\$2,855,468
Undesignated Amount	\$7,267	\$1,275,482
Total Projected Ending Fund Balance	\$7,622,803	\$7,155,951

RESTRICTED GENERAL FUND

Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- Federal categorical program revenues are held stable for 2015-2016 and 2016-2017.
- State categorical programs are assumed to be receiving COLA in the amounts stated in the assumptions.

Expenditures:

- Step and column costs are included.
- Books and supplies and services and other operating expenditures, have been increased by COLA for each year after deducting prior year one-time expenditures. Other outgo, which includes Special Education excess costs (costs paid to other districts or to the County Office of Education for educating our special education students) have been assumed to remain flat for each year.
- Encroachment is assumed to be \$5.8 million in 2014-2015, \$6.2 million in 2015-2016 and \$6.5 million in 2016-2017.

Restricted General Fund	2015-2016	2016-2017
Revenues	\$20,125,864	\$20,623,500
Expenditures	\$20,125,864	\$20,623,500
Excess of Revenues over Expenditures	\$0	\$0
Projected Beginning Fund Balance	\$0	\$0
Projected Ending Fund Balance	\$0	\$0

The assumptions used for the multiyear projections present one possible scenario. Other financial scenarios would result from the use of different assumptions. The projections for the 2015-2016 and 2016-2017 will continue to be revisited with the 2015-2016 Preliminary Budget Report and the 2015-2016 Adopted Budget Report. These reports will take into account the assumptions embodied in the Governor's 2015-2016 May Revise proposal.

State Criteria and Standards

Education Code sections 33129 and 42130 requires certification of the District's financial condition. Based on current projections, a positive certification means the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years; a qualified certification means the District may not meet its financial obligations for the current fiscal year or two subsequent fiscal years; a negative certification means the District is unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Final Recommendation

District staff recommends to the Board a "Positive Certification" for the 2014-2015 Second Interim Report as the District will meet its financial obligations in the current and two subsequent fiscal years based on current information.

BONITA UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND REVENUES & EXPENDITURES

	2014-2015 Revised Budget	% of Expenditures	2015-16 Projection	% of Expenditures	2016-17 Projection	% of Expenditures
GENERAL FUND REVENUES:						
Local Control Funding Formula Revenue Sources	\$ 69,568,398		\$ 75,062,475		\$ 78,318,183	
Federal Revenues	3,455,915		2,969,958		2,969,958	
Other State Revenues	3,236,443		4,440,750		2,664,757	
Other Local Income	11,487,257		10,557,419		10,762,522	
Interfund Transfers In	500,000		0		0	
Other Sources	0		0		0	
TOTAL REVENUES	88,248,013		93,030,602		94,715,420	
EXPENDITURES:						
Certificated Salaries	44,163,849	46.9%	45,200,577	48.6%	45,740,045	48.1%
Classified Salaries	13,863,481	14.7%	14,025,312	15.1%	14,155,005	14.9%
Employee Benefits	16,139,288	17.1%	16,829,353	18.1%	17,954,684	18.9%
Books and Supplies	4,624,002	4.9%	3,942,911	4.2%	4,041,484	4.2%
Services and Operating Costs	11,448,423	12.1%	10,837,489	11.7%	11,108,822	11.7%
Capital Outlay	2,196,195	2.3%	515,240	0.6%	515,240	0.5%
Other Outgo: Debt Service	1,955,361	2.1%	1,828,050	2.0%	1,828,050	1.9%
Total Other Outgo: Transfers of Indirect Costs	(152,453)	-0.2%	(161,058)	-0.2%	(161,058)	-0.2%
Interfund Transfers Out	-		-		-	
TOTAL EXPENDITURES	94,238,146	100.0%	93,017,874	100.0%	95,182,272	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,990,133)		12,728		(466,852)	
BEGINNING FUND BALANCE	13,600,208		7,610,075		7,622,803	
ENDING FUND BALANCE	\$ 7,610,075		\$ 7,622,803		\$ 7,155,950	
COMPONENTS OF ENDING BALANCE:						
Non-Spendable:						
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000	
Stores	60,000		60,000		60,000	
Total Non-Spendable	\$ 150,000	0.2%	\$ 150,000	0.2%	\$ 150,000	0.2%
Restricted	\$ (0)	0.0%	\$ (0)	0.0%	\$ 0	0.0%
Committed						
Assigned						
Reserve for Text Book Adoptions	\$ 125,000	0.1%	\$ 125,000	0.1%	\$ 125,000	0.1%
Reserve for School Sites	\$ 500,000	0.5%	\$ 250,000	0.3%	\$ 250,000	0.3%
Reserve for District Facilities Carryover	\$ 500,000	0.5%	\$ 500,000	0.5%	\$ 500,000	0.5%
Mandated Costs	\$ -		\$ 1,800,000		\$ -	
Local Control Funding Formula Reserve	\$ -	0.0%	\$ 2,000,000	2.2%	\$ 2,000,000	2.1%
Unassigned/Unappropriated:						
Reserve for Economic Uncertainties	\$ 2,827,144	3.0%	\$ 2,790,536	3.0%	\$ 2,855,468	3.0%
Unassigned/Unappropriated Amounts	\$ 3,507,931	3.7%	\$ 7,267	0.0%	\$ 1,275,482	1.3%
TOTAL ENDING BALANCE	\$ 7,610,075	8.1%	\$ 7,622,803	8.2%	\$ 7,155,951	7.5%

BONITA UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2014-2015 Revised Budget	% of Expenditures	2015-16 Projection	% of Expenditures	2016-17 Projection	% of Expenditures
GENERAL FUND REVENUES:						
Local Control Funding Formula Revenue Sources	\$ 69,568,398		\$ 75,062,475		\$ 78,318,183	
Federal Revenues	127,509		58,143		58,143	
Other State Revenues	2,215,940		3,418,282		1,642,289	
Other Local Income	1,362,387		592,136		592,136	
Interfund Transfers In	500,000		0		0	
Other Sources	0		0		0	
Contributions to Restricted Programs	(5,775,252)		(6,226,298)		(6,518,831)	
TOTAL REVENUES	67,998,982		72,904,738		74,091,920	
EXPENDITURES:						
Certificated Salaries	36,450,561	50.3%	37,488,245	51.4%	37,950,730	50.9%
Classified Salaries	10,513,068	14.5%	10,896,146	14.9%	10,977,821	14.7%
Employee Benefits	13,066,994	18.0%	13,729,576	18.8%	14,590,848	19.6%
Books and Supplies	3,423,732	4.7%	3,431,671	4.7%	3,517,463	4.7%
Services and Operating Costs	7,223,671	10.0%	6,997,699	9.6%	7,173,237	9.6%
Capital Outlay	1,796,221	2.5%	515,240	0.7%	515,240	0.7%
Other Outgo: Debt Service	1,243,165	1.7%	1,104,050	1.5%	1,104,050	1.5%
Total Other Outgo: Transfers of Indirect Costs	(1,261,815)	-1.7%	(1,270,617)	-1.7%	(1,270,617)	-1.7%
Interfund Transfers Out	-		-		-	
TOTAL EXPENDITURES	72,455,597	100.0%	72,892,010	100.0%	74,558,773	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,456,615)		12,728		(466,853)	
BEGINNING FUND BALANCE	12,066,690		7,610,075		7,622,803	
ENDING FUND BALANCE	\$ 7,610,075		\$ 7,622,803		\$ 7,155,951	
COMPONENTS OF ENDING BALANCE:						
Non-Spendable:						
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000	
Stores	60,000		60,000		60,000	
Total Non-Spendable	\$ 150,000		\$ 150,000		\$ 150,000	
Restricted						
Committed						
Assigned						
Reserve for Text Book Adoptions	\$ 125,000		\$ 125,000		\$ 125,000	
Reserve for School Sites	\$ 500,000		\$ 250,000		\$ 250,000	
Reserve for District Facilities Carryover	\$ 500,000		\$ 500,000		\$ 500,000	
Mandated Costs	\$ -		\$ 1,800,000		\$ -	
Local Control Funding Formula Reserve	\$ -		\$ 2,000,000		\$ 2,000,000	
Unassigned/Unappropriated:						
Reserve for Economic Uncertainties	\$ 2,827,144		\$ 2,790,536		\$ 2,855,468	
Unassigned/Unappropriated Amounts	\$ 3,507,931		\$ 7,267		\$ 1,275,482	
TOTAL ENDING BALANCE	\$ 7,610,075		\$ 7,622,803		\$ 7,155,951	

BONITA UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2014-2015 Revised Budget	% of Expenditures	2015-16 Projection	% of Expenditures	2016-17 Projection	% of Expenditures
GENERAL FUND REVENUES:						
Federal Revenues	\$ 3,328,406		\$ 2,911,815		\$ 2,911,815	
Other State Revenues	1,020,503		1,022,468		1,022,468	
Other Local Income	10,124,870		9,965,283		10,170,386	
Contributions from Unrestricted Programs	5,775,252		6,226,298		6,518,831	
Interfund Transfers In						
Other Sources						
TOTAL REVENUES	<u>20,249,031</u>		<u>20,125,864</u>		<u>20,623,500</u>	
EXPENDITURES:						
Certificated Salaries	7,713,288	35.4%	7,712,332	38.3%	7,789,315	37.8%
Classified Salaries	3,350,413	15.4%	3,129,166	15.5%	3,177,184	15.4%
Employee Benefits	3,072,294	14.1%	3,099,777	15.4%	3,363,836	16.3%
Books and Supplies	1,200,270	5.5%	511,240	2.5%	524,021	2.5%
Services and Operating Costs	4,224,752	19.4%	3,839,790	19.1%	3,935,585	19.1%
Capital Outlay	399,975	1.8%	-	0.0%	-	0.0%
Other Outgo: Debt Service	712,195	3.3%	724,000	3.6%	724,000	3.5%
Total Other Outgo: Transfers of Indirect Costs	1,109,362	5.1%	1,109,559	5.5%	1,109,559	5.4%
Interfund Transfers Out						
TOTAL EXPENDITURES	<u>21,782,549</u>	<u>100.0%</u>	<u>20,125,864</u>	<u>100.0%</u>	<u>20,623,500</u>	<u>100.0%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,533,518)		-		0	
BEGINNING FUND BALANCE	<u>1,533,518</u>		<u>(0)</u>		<u>(0)</u>	
ENDING FUND BALANCE	<u>\$ (0)</u>		<u>\$ (0)</u>		<u>\$ (0)</u>	
COMPONENTS OF ENDING BALANCE:						
Non-Spendable:						
Revolving Cash						
Stores						
Total Non-Spendable						
Restricted	\$ (0)		\$ (0)		\$ (0)	
Committed						
Assigned						
Unassigned/Unappropriated:						
Reserve for Economic Uncertainties						
Unassigned/Unappropriated Amounts						
TOTAL ENDING BALANCE	<u>\$ (0)</u>		<u>\$ (0)</u>		<u>\$ (0)</u>	

2014-2015 Revenue Matrix - Budget Projections

	DESCRIPTION	RESOURCE	OBJECT	2014-2015 Revised Budget	2015-16 Projection	2016-17 Projection
COLA				0.850%	2.100%	2.300%
GAP %				29.560%	30.390%	19.500%
UNRESTRICTED GENERAL FUND						
<i>LOCAL CONTROL FUNDING FORMULA REVENUE SOURCES:</i>						
	State Apportionment	00000	8011	47,832,609	51,550,033	54,805,741
	Educational Protection Account (EPA)	14000	8012	11,266,222	11,266,222	11,266,222
	State Apportionment - Prior Yr. Adj.	00000	8019	(1,776,653)	-	-
	Homeowner's Exemptions	00000	8021	68,107	68,107	68,107
	Other Subventions/In-Lieu Taxes	00000	8029	56,882	56,882	56,882
	Secured Roll Taxes	00000	8041	10,340,026	10,340,026	10,340,026
	Unsecured Roll Taxes	00000	8042	345,763	345,763	345,763
	Prior Years' Taxes	00000	8043	65,399	65,399	65,399
	Supplemental Taxes	00000	8044	226,753	226,753	226,753
	E.R.A.F. Taxes	00000	8045	496,049	496,049	496,049
	S.E.R.A.F. Taxes	00000	8046	-	-	-
	Community Redevelopment Funds	00000	8047	647,241	647,241	647,241
	Penalties and Interest	00000	8048	-	-	-
	Tax Increase from RDA Trust Fund	00000	8082	-	-	-
	Community Redevelopment Funds	00000	8084	-	-	-
		00000	8085	-	-	-
	TOTAL LCFF REVENUE SOURCES			69,568,398	75,062,475	78,318,183
<i>FEDERAL REVENUE:</i>						
	Forest Reserve/ Flood Control/ Other	00000	8260/8270	-	-	-
	Other Federal/ Medi-Cal Admin. Activities (MAA)	00005	8290	127,509	58,143	58,143
	TOTAL FEDERAL REVENUE			127,509	58,143	58,143
<i>OTHER STATE REVENUE:</i>						
	Special Ed. Mandate Settlement	00000	8590	-	-	-
	Mandated Costs Reimbursements	00000	8550	944,651	2,146,993	371,000
	Unrestricted Lottery	11000	8560	1,271,289	1,271,289	1,271,289
	TOTAL OTHER STATE REVENUE			2,215,940	3,418,282	1,642,289
<i>LOCAL REVENUE:</i>						
	Sale of Equipment	00000	863X	-	-	-
	Rents and Leases	00000	8650	125,000	125,000	125,000
	Interest - County Investment	00000	8660	120,000	105,000	105,000
	Interest - TRANS	00000	8660	-	-	-
	Other Local Income	00000	8625/8699	476,540	200,000	200,000
	Home to School Transportation Fees	00000/07230	8699	95,000	95,000	95,000
	Field Trips	00000/07230	8699	-	-	-
	SQAMD Revenue for Bus Acquisition	00000/07230	8699	-	-	-
	Communicatively Handicapped (CH) Transportation	00000/07240	8677	13,288	58,649	58,649
	Communicatively Handicapped (CH) Transportation	00000/07240	8699	-	-	-
	Other Local Income - Donations/Other	09010, 09020, 09030, 09040	8699	532,559	8,487	8,487
	Interagency	09020	8677	-	-	-
	Other Local Income - BTSA	0000/07392	8677/8699	-	-	-
	TOTAL LOCAL REVENUE			1,362,387	592,136	592,136
<i>OTHER FINANCING SOURCES:</i>						
	Interfund Transfers In	00000	891x	500,000	-	-
	Other Sources	00000	8972	-	-	-
	Contributions to Restricted Programs	0xxxx	8980	(5,775,252)	(6,226,298)	(6,518,831)
	TOTAL OTHER FINANCING SOURCES			(5,275,252)	(6,226,298)	(6,518,831)
	TOTAL UNRESTRICTED GENERAL FUND REVENUE			67,998,982	72,904,738	74,091,920

	DESCRIPTION	RESOURCE	OBJECT	2014-2015 Revised Budget	2015-16 Projection	2016-17 Projection
RESTRICTED GENERAL FUND						
<i>FEDERAL REVENUE:</i>						
	NCLB -Title I, Part A- Basic Grants	30100	8290	1,008,737	680,508	680,508
	IDEA Local Assistance Part B	33100	8181	1,499,193	1,499,193	1,499,193
	IDEA Federal Preschool Grant, Part B	33150	8182	39,999	39,999	39,999
	IDEA Preschool, Local Entitlement	33200	8182	56,028	56,028	56,028
	Special Ed - Mental Health	33270	8182	244,590	211,604	211,604
	IDEA Preschool, Staff Development	33450	8182	521	521	521
	Carl Perkins (Vocational Education)	35500	8290	51,232	51,232	51,232
	Title II, Part A. Teacher Quality	40350	8290	220,887	220,887	220,887
	Title II, Part A. Admin. Training	40360	8290	-	-	-
	T3ImmigEd-OthFed	42010	8290	8,380	8,380	8,380
	Title III, Limited English Proficiency	42030	8290	78,543	52,143	52,143
	Child Nutrition Assistance Equipment Grant	53140	8290	19,771	-	-
	Workforce Investment Act	56100	8290	-	-	-
	Medi-Cal Billing Option	56400	8290	100,525	91,320	91,320
	TOTAL FEDERAL REVENUE			3,328,406	2,911,815	2,911,815
<i>STATE REVENUE:</i>						
	Restricted Lottery	63000	8560	316,700	316,700	316,700
	School Breakfast Program SBP	53800	8520	-	-	-
	Special Education Apportionment	65000	8311	-	-	-
	Calif Clean Energy Jobs Act	62300	8590	-	-	-
	Special Ed - Mental Health	65120	8590	574,365	574,365	574,365
	Special Ed - State Preschool Grants	65130	8590	-	-	-
	Workability	65200	8590	129,438	131,403	131,403
	IDEA- Personnel Development	65350	8590	-	-	-
	Common Core	74050	8590	-	-	-
	TOTAL STATE REVENUE			1,020,503	1,022,468	1,022,468
<i>LOCAL REVENUE:</i>						
	Excess Costs Reimbursements - Billing to Other Districts	65000	8677	25,000	25,000	25,000
	SPED - Severe	65000	8699	328,980	173,483	173,483
	SELPA Reimbursement - Staff	65000	8699	-	-	-
	Special Ed. Transfers of Apportionment from LACOE	65000	8791/8792	9,766,800	9,766,800	9,971,903
	Special Ed. ~ Gross Up	65000	8792	-	-	-
	K-12 Education Technology - Microsoft	90105	8699	4,090	-	-
	Tri-City Mental Health Wellness	90114	8699	-	-	-
	Program Specialist - SELPA	90200	8699	-	-	-
	SELPA 8% REGIONALIZED SERVICES	90201	50513	-	-	-
	Other Local	90999	8699	-	-	-
	Tri-City Mental Health Wellness - Carryover	90114	8699	-	-	-
	TOTAL LOCAL REVENUE			10,124,870	9,965,283	10,170,386
<i>OTHER FINANCING SOURCES:</i>						
	Interfund Transfers In	00000	891x	-	-	-
	Contributions to Restricted Programs			5,775,252	6,226,298	6,518,831
	TOTAL OTHER FINANCING SOURCES			5,775,252	6,226,298	6,518,831
	TOTAL RESTRICTED GENERAL FUND REVENUE			20,249,031	20,125,864	20,623,500
	TOTAL GENERAL FUND REVENUE			88,248,013	93,030,602	94,715,420

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: 3/11/15
District Superintendent or Designee

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

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

Meeting Date: March 11, 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: Ann Sparks Telephone: (909) 971-8320 x5200
Title: Asst. Superintendent, Business Services E-mail: sparks@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
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				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
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				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200,240.00	2,200,240.00	1,288,549.03	2,200,240.00	0.00	0.0%
5) TOTAL REVENUES			2,200,240.00	2,200,240.00	1,288,549.03	2,200,240.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	86,560.00	115,697.00	63,078.40	115,697.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,283,315.00	1,311,212.00	784,993.73	1,311,212.00	0.00	0.0%
3) Employee Benefits		3000-3999	492,505.00	525,634.00	261,566.73	525,634.00	0.00	0.0%
4) Books and Supplies		4000-4999	109,936.00	97,251.18	41,200.00	97,251.18	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,471.00	106,739.82	32,586.07	106,739.82	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	127,453.00	127,453.00	0.00	127,453.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,200,240.00	2,283,987.00	1,183,424.93	2,283,987.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(83,747.00)	105,124.10	(83,747.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)			0.00	(83,747.00)	105,124.10	(83,747.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	299,507.05	397,692.73	397,692.73	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)				299,507.05	397,692.73	397,692.73		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				299,507.05	397,692.73	397,692.73		
2) Ending Balance, June 30 (E + F1e)				299,507.05	313,945.73	313,945.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	299,507.05	313,945.73	313,945.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	1,600.00	1,600.00	912.53	1,600.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,198,640.00	2,198,640.00	1,287,636.50	2,198,640.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200,240.00	2,200,240.00	1,288,549.03	2,200,240.00	0.00	0.0%
TOTAL, REVENUES			2,200,240.00	2,200,240.00	1,288,549.03	2,200,240.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	250.00	250.00	0.00	250.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,310.00	115,447.00	63,078.40	115,447.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			86,560.00	115,697.00	63,078.40	115,697.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	132,232.00	132,540.50	80,936.75	132,540.50	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	113,880.00	109,597.00	63,934.50	109,597.00	0.00	0.0%
Other Classified Salaries		2900	1,037,203.00	1,069,074.50	640,122.48	1,069,074.50	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,283,315.00	1,311,212.00	784,993.73	1,311,212.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,619.00	10,413.00	5,765.46	10,413.00	0.00	0.0%
PERS		3201-3202	138,848.00	146,369.00	78,572.26	146,369.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	97,599.00	101,016.00	57,354.73	101,016.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	190,267.00	208,789.00	84,902.54	208,789.00	0.00	0.0%
Unemployment Insurance		3501-3502	730.00	756.00	417.94	756.00	0.00	0.0%
Workers' Compensation		3601-3602	49,363.00	51,212.00	30,486.30	51,212.00	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	7,079.00	7,079.00	4,067.50	7,079.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			492,505.00	525,634.00	281,586.73	525,634.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	97,100.00	91,683.68	41,200.00	91,683.68	0.00	0.0%
Noncapitalized Equipment		4400	12,836.00	5,567.50	0.00	5,567.50	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			109,936.00	97,251.18	41,200.00	97,251.18	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,140.00	6,140.00	1,892.93	6,140.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.00	200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.00	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,584.00	45,168.40	1,868.40	45,168.40	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	19,240.00	19,240.00	9,116.83	19,240.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,107.00	34,791.42	18,994.36	34,791.42	0.00	0.0%
Communications		5900	700.00	700.00	713.55	700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,471.00	106,739.82	32,586.07	106,739.82	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	127,453.00	127,453.00	0.00	127,453.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,453.00	127,453.00	0.00	127,453.00	0.00	0.0%
TOTAL EXPENDITURES			2,200,240.00	2,283,987.00	1,183,424.93	2,283,987.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,160,000.00	1,400,000.00	518,635.79	1,400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,000.00	102,000.00	44,637.83	102,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	746,100.00	746,100.00	408,069.05	746,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,988,100.00	2,248,100.00	971,542.67	2,248,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	927,360.00	934,076.10	549,182.66	934,076.10	0.00	0.0%
3) Employee Benefits		3000-3999	287,144.00	282,779.42	145,990.86	282,779.42	0.00	0.0%
4) Books and Supplies		4000-4999	707,986.00	916,418.60	522,914.91	916,418.60	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,610.00	57,097.64	33,578.54	57,097.64	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,988,100.00	2,215,371.78	1,251,668.97	2,215,371.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	32,728.24	(280,124.30)	32,728.24		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	32,728.24	(280,124.30)	32,728.24		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,354.96	202,016.66		202,016.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,354.96	202,016.66		202,016.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,354.96	202,016.66		202,016.66		
2) Ending Balance, June 30 (E + F1e)			45,354.96	234,744.90		234,744.90		
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		9740	38,765.65	228,089.09		228,089.09		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,589.31	6,655.81		6,655.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,160,000.00	1,400,000.00	518,635.79	1,400,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,160,000.00	1,400,000.00	518,635.79	1,400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	82,000.00	102,000.00	44,837.83	102,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			82,000.00	102,000.00	44,837.83	102,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	745,000.00	745,000.00	407,944.93	745,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	124.12	100.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			746,100.00	746,100.00	408,069.05	746,100.00	0.00	0.0%
TOTAL REVENUES			1,988,100.00	2,248,100.00	971,542.67	2,248,100.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	747,481.00	762,635.10	443,805.82	762,635.10	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,419.00	90,217.00	57,614.00	90,217.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	78,960.00	79,480.00	47,236.34	79,480.00	0.00	0.0%
Other Classified Salaries		2900	2,500.00	1,744.00	526.50	1,744.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			927,360.00	934,076.10	549,182.66	934,076.10	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	74,573.00	77,892.00	42,175.15	77,892.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	65,342.00	66,075.42	35,782.76	66,075.42	0.00	0.0%
Health and Welfare Benefits		3401-3402	113,314.00	104,564.00	48,023.38	104,564.00	0.00	0.0%
Unemployment Insurance		3501-3502	501.00	506.00	267.42	506.00	0.00	0.0%
Workers' Compensation		3601-3602	33,414.00	33,742.00	19,742.15	33,742.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			287,144.00	282,779.42	145,990.86	282,779.42	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,450.00	32,950.00	16,652.75	32,950.00	0.00	0.0%
Noncapitalized Equipment		4400	43,975.00	28,891.33	7,823.67	28,891.33	0.00	0.0%
Food		4700	633,561.00	854,577.27	498,438.49	854,577.27	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			707,986.00	916,418.60	522,914.91	916,418.60	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,950.00	7,649.90	5,120.30	7,649.90	0.00	0.0%
Dues and Memberships		5300	410.00	1,160.00	489.00	1,160.00	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	15,000.00	28,627.74	20,114.96	28,627.74	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	3,200.00	3,200.00	1,185.62	3,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,050.00	16,460.00	6,668.66	16,460.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,610.00	57,097.64	33,578.54	57,097.64	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,988,100.00	2,215,371.76	1,251,666.97	2,215,371.76		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	228,089.09
Total, Restricted Balance		<u>228,089.09</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	70,254.32	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	70,254.32	350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,808.00	57,746.00	23,915.96	57,746.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,134.00	17,002.00	6,691.32	17,002.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	199,222.51	181,095.79	199,222.51	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	109,136.00	174,115.70	60,447.94	174,115.70	0.00	0.0%
6) Capital Outlay		6000-6999	15,705,100.00	17,489,208.26	1,256,790.45	17,489,208.26	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,889,178.00	17,937,294.47	1,528,941.46	17,937,294.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,539,178.00)	(17,587,294.47)	(1,458,687.14)	(17,587,294.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,539,178.00)	(17,587,294.47)	(1,458,687.14)	(17,587,294.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	35,697,135.82	38,745,890.26		38,745,890.26	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)			35,697,135.82	38,745,890.26		38,745,890.26		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,697,135.82	38,745,890.26		38,745,890.26		
2) Ending Balance, June 30 (E + F1e)			20,157,957.82	21,158,595.79		21,158,595.79		
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) Legally Restricted Balance								
c) Committed								
		9740	19,457,425.43	20,807,973.29		20,807,973.29		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	700,532.39	350,622.50		350,622.50		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		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	350,000.00	350,000.00	70,254.32	350,000.00	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%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			350,000.00	350,000.00	70,254.32	350,000.00	0.00	0.0%
TOTAL REVENUES			350,000.00	350,000.00	70,254.32	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,808.00	55,746.00	23,915.96	55,746.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,808.00	57,746.00	23,915.96	57,746.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,941.00	6,889.00	2,815.13	6,889.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,543.00	4,479.00	1,770.12	4,479.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,500.00	3,500.00	1,222.95	3,500.00	0.00	0.0%
Unemployment Insurance		3501-3502	32.00	32.00	11.59	32.00	0.00	0.0%
Workers' Compensation		3601-3602	2,118.00	2,102.00	871.53	2,102.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,134.00	17,002.00	6,691.32	17,002.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	86,561.10	77,890.96	86,561.10	0.00	0.0%
Noncapitalized Equipment		4400	0.00	112,861.41	103,204.83	112,661.41	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	199,222.51	181,095.79	199,222.51	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,136.00	765.00	382.50	765.00	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	16,450.00	14,925.00	16,450.00	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	108,000.00	156,900.70	45,140.44	156,900.70	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,136.00	174,115.70	60,447.94	174,115.70	0.00	0.0%

2014-15 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	29,606.82	28,413.90	29,606.82	0.00	0.0%
Land Improvements		6170	178,600.00	203,535.00	7,035.50	203,535.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,526,500.00	17,256,066.44	1,213,765.55	17,256,066.44	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	7,575.50	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,705,100.00	17,489,208.26	1,256,790.45	17,489,208.26	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,889,178.00	17,937,294.47	1,528,941.46	17,937,294.47		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	20,807,973.29
Total, Restricted Balance		<u>20,807,973.29</u>

2014-15 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,500.00	429,024.00	429,023.29	429,024.00	0.00	0.0%
5) TOTAL REVENUES			350,500.00	429,024.00	429,023.29	429,024.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	16,880.00	2,940.00	16,880.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,172,800.00	1,159,920.00	1,539.34	1,159,920.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,176,800.00	1,176,800.00	4,479.34	1,176,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(826,300.00)	(747,776.00)	424,543.95	(747,776.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(826,300.00)	(747,776.00)	424,543.95	(747,776.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,590,820.44	2,117,332.81		2,117,332.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,590,820.44	2,117,332.81		2,117,332.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,590,820.44	2,117,332.81		2,117,332.81		
2) Ending Balance, June 30 (E + F1e)			764,520.44	1,369,556.81		1,369,556.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	764,520.44	1,369,556.81		1,369,556.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	2,198.00	2,197.93	2,198.00	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	350,000.00	426,826.00	426,825.36	426,826.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,500.00	429,024.00	429,023.29	429,024.00	0.00	0.0%
TOTAL, REVENUES			350,500.00	429,024.00	429,023.29	429,024.00		

2014-15 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	16,880.00	2,940.00	16,880.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,000.00	16,880.00	2,940.00	16,880.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	500,000.00	393,120.00	0.00	393,120.00	0.00	0.0%
Land Improvements		6170	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	670,300.00	764,300.00	1,539.34	764,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,172,800.00	1,159,920.00	1,539.34	1,159,920.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,176,800.00	1,176,800.00	4,479.34	1,176,800.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,700.00	1,700.00	952.07	1,700.00	0.00	0.0%
5) TOTAL REVENUES			1,700.00	1,700.00	952.07	1,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,700.00	1,700.00	952.07	1,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	0.00	(500,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(498,300.00)	(498,300.00)	952.07	(498,300.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			767,621.90	529,116.60		529,116.60	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			767,621.90	529,116.60		529,116.60		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,621.90	529,116.60		529,116.60		
2) Ending Balance, June 30 (E + F1e)			269,321.90	30,816.60		30,816.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			269,321.90	30,816.60		30,816.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2014-15 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200.00	1,200.00	0.00	1,200.00	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	500.00	500.00	952.07	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,700.00	1,700.00	952.07	1,700.00	0.00	0.0%
TOTAL, REVENUES			1,700.00	1,700.00	952.07	1,700.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(500,000.00)	0.00	(500,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	829,000.00	829,000.00	419,891.36	829,000.00	0.00	0.0%
5) TOTAL, REVENUES			829,000.00	829,000.00	419,891.36	829,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,463.00	39,465.13	0.00	39,465.13	0.00	0.0%
4) Books and Supplies		4000-4999	6,709.00	6,709.00	0.00	6,709.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	566,757.00	566,757.00	267,285.65	566,757.00	0.00	0.0%
6) Capital Outlay		6000-6999	26,600.00	26,600.00	1,965.09	26,600.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			829,000.00	828,002.13	269,250.74	826,002.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	2,997.87	150,640.62	2,997.87		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		8980-8989	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,997.87	150,640.62	2,997.87		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,940,943.75	2,357,736.71		2,357,736.71	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)			1,940,943.75	2,357,736.71		2,357,736.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,940,943.75	2,357,736.71		2,357,736.71		
2) Ending Balance, June 30 (E + F1e)			1,940,943.75	2,360,734.58		2,360,734.58		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,940,943.75	2,360,734.58		2,360,734.58		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	820,000.00	820,000.00	415,700.35	820,000.00	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	9,000.00	9,000.00	4,191.01	9,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			829,000.00	829,000.00	419,891.36	829,000.00	0.00	0.0%
TOTAL, REVENUES			829,000.00	829,000.00	419,891.36	829,000.00		

2014-15 Second Interim
Capital Project Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,336.00	21,948.00	0.00	21,948.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,265.00	10,580.13	0.00	10,580.13	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	93.00	94.00	0.00	94.00	0.00	0.0%
Workers' Compensation		3601-3602	6,769.00	6,843.00	0.00	6,843.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,463.00	39,465.13	0.00	39,465.13	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,709.00	2,709.00	0.00	2,709.00	0.00	0.0%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,709.00	6,709.00	0.00	6,709.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	337,500.00	337,500.00	163,121.65	337,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,240.00	23,240.00	0.00	23,240.00	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	206,017.00	206,017.00	104,164.00	206,017.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,757.00	566,757.00	267,285.65	566,757.00	0.00	0.0%

2014-15 Second Interim
Capital Project Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	26,600.00	26,200.99	0.00	26,200.99	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	399.01	1,965.09	399.01	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,600.00	26,600.00	1,965.09	26,600.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			829,000.00	826,002.13	269,250.74	826,002.13		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(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)	9,737.72	9,828.12	9,861.93	9,861.93	33.81	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(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%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,737.72	9,828.12	9,861.93	9,861.93	33.81	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	11.00	28.00	28.00	28.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	11.00	28.00	28.00	28.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	9,748.72	9,856.12	9,889.93	9,889.93	33.81	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section						
1. Total Charter School Regular ADA per EC 42238.05(b)	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0%

Object	Beginning Balances (Ret. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		6,973,270.00	10,007,922.00	7,869,722.00	8,835,398.00	6,594,769.00	5,179,359.00	10,031,409.00	9,862,256.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		2,970,642.00	2,311,539.00	6,977,326.00	4,160,770.00	4,160,770.00	6,977,325.00	4,160,770.00	4,304,935.00
Property Taxes		0.00	585,221.00	0.00	0.00	251,395.00	3,983,843.00	1,388,374.00	1,436,656.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	44,858.00	0.00
Federal Revenue		(207,057.00)	316,961.00	96,983.00	65,896.00	18,673.00	232,942.00	55,246.00	0.00
Other State Revenue		(810,917.00)	114,383.00	339,232.00	389,971.00	944,651.00	2,023.00	374,155.00	0.00
Other Local Revenue		(1,647,154.00)	2,156,240.00	500,690.00	142,467.00	714,299.00	1,352,203.00	957,791.00	193,304.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		305,514.00	5,484,344.00	7,914,241.00	4,759,104.00	6,089,788.00	12,548,336.00	6,981,194.00	5,934,895.00
C. DISBURSEMENTS									
Classified Salaries		3,369,467.00	3,500,250.00	3,538,887.00	3,613,601.00	3,698,408.00	3,634,632.00	3,617,013.00	3,680,321.00
2000-2999		424,574.00	935,710.00	1,233,986.00	1,236,723.00	1,234,244.00	1,251,813.00	1,230,496.00	1,155,290.00
Employee Benefits		507,842.00	726,750.00	1,503,146.00	1,317,960.00	1,311,150.00	1,317,788.00	1,244,287.00	1,452,542.00
Books and Supplies		90,796.00	248,868.00	570,424.00	255,381.00	142,743.00	163,828.00	224,027.00	351,052.00
Services		127,701.00	1,422,726.00	747,057.00	746,424.00	721,809.00	997,678.00	776,950.00	717,255.00
Capital Outlay		0.00	428,828.00	55,441.00	0.00	24,296.00	548,963.00	91,018.00	19,970.00
Other Outgo		(30,259.00)	62,710.00	12,700.00	25,199.00	8,633.00	4,372.00	17,413.00	86,451.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,490,121.00	7,325,842.00	7,661,651.00	7,195,288.00	7,141,283.00	7,919,084.00	7,201,204.00	7,462,881.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable		3,140,712.00	8,849,504.00	207,203.00	190,899.00	(7,925.00)	2,109.00	(83,608.00)	0.00
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		3,140,712.00	8,849,504.00	207,203.00	190,899.00	(7,925.00)	2,109.00	(83,608.00)	0.00
Liabilities and Deferred Inflows									
Accounts Payable		2,863,089.00	1,630,245.00	(505,883.00)	(4,656.00)	355,990.00	(220,689.00)	(134,465.00)	0.00
Due To Other Funds			320,991.00						
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		2,863,089.00	1,630,245.00	(505,883.00)	(4,656.00)	355,990.00	(220,689.00)	(134,465.00)	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		277,623.00	7,219,259.00	713,086.00	195,555.00	(363,915.00)	222,798.00	50,857.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		3,034,652.00	(2,138,200.00)	965,676.00	(2,240,629.00)	(1,415,410.00)	4,852,050.00	(169,153.00)	(1,527,986.00)
F. ENDING CASH (A + E)		10,007,922.00	7,869,722.00	8,835,398.00	6,594,769.00	5,179,359.00	10,031,409.00	9,862,256.00	8,334,270.00
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)								
A. BEGINNING CASH								
	8,334,270.00	9,863,407.00	9,373,849.00	8,449,214.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	7,121,490.00	4,304,935.00	4,304,935.00	5,566,741.00	0.00	0.00	57,322,178.00	57,322,178.00
Property Taxes	51,842.00	2,354,782.00	2,080,082.00	114,025.00	0.00	0.00	12,246,220.00	12,246,220.00
Miscellaneous Funds	0.00	0.00	0.00	(44,858.00)	0.00	0.00	0.00	0.00
Federal Revenue	501,680.00	0.00	0.00	2,067,227.00	307,354.35	0.00	3,455,915.35	3,455,915.35
Other State Revenue	221,808.00	461,716.00	0.00	(3,821.00)	1,203,242.00	0.00	3,236,443.00	3,236,443.00
Other Local Revenue	1,374,865.00	48,675.00	484,900.00	3,578,861.00	1,630,115.52	0.00	11,487,256.52	11,487,256.52
Interfund Transfers In	0.00	0.00	0.00	500,000.00	0.00	0.00	500,000.00	500,000.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	9,271,685.00	7,170,108.00	6,869,917.00	11,778,175.00	3,140,711.87	0.00	88,248,012.87	88,248,012.87
C. DISBURSEMENTS								
Certificated Salaries	3,680,321.00	3,680,321.00	3,680,321.00	3,560,573.00	909,733.70	0.00	44,163,848.70	44,163,848.70
Classified Salaries	1,155,290.00	1,155,290.00	1,155,290.00	1,535,207.71	159,557.00	0.00	13,863,480.71	13,863,480.71
Employee Benefits	1,452,542.00	1,452,542.00	1,452,542.00	2,199,832.24	200,365.00	0.00	16,139,288.24	16,139,288.24
Books and Supplies	272,553.00	409,466.00	575,724.00	1,309,380.42	9,760.00	0.00	4,624,002.42	4,624,002.42
Services	1,054,741.00	740,507.00	832,117.00	2,421,465.50	141,992.00	0.00	11,448,422.50	11,448,422.50
Capital Outlay	6,486.00	132,735.00	23,936.00	(438,055.70)	1,302,578.00	0.00	2,196,195.30	2,196,195.30
Other Outgo	120,615.00	88,805.00	74,822.00	1,192,532.76	139,114.00	0.00	1,802,907.76	1,802,907.76
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	7,742,548.00	7,659,666.00	7,794,552.00	11,780,935.93	2,863,089.70	0.00	94,238,145.63	94,238,145.63
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not in Treasury							0.00	
Accounts Receivable	0.00	0.00	0.00	148,979.00	0.00	0.00	9,331,450.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	148,979.00	0.00	0.00	9,331,450.00	
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	0.00	0.00	0.00	1,414,699.00	0.00	0.00	2,856,232.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	1,414,699.00	0.00	0.00	2,856,232.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	(1,265,720.00)	0.00	0.00	6,475,218.00	
E. NET INCREASE/DECREASE (B - C + D)								
	1,529,137.00	(489,558.00)	(924,635.00)	(1,268,480.93)	277,622.17	0.00	485,085.24	(5,990,132.76)
F. ENDING CASH (A + E)								
	9,863,407.00	9,373,849.00	8,449,214.00	7,180,733.07			7,458,355.24	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)											
		July	August	September	October	November	December	January	February				
A. BEGINNING CASH		7,180,733.07	6,565,349.07	4,050,868.07	5,379,960.07	3,312,661.07	3,727,042.07	8,704,050.07	7,620,028.07				
B. RECEIPTS													
LCHF/Revenue Limit Sources													
Principal Apportionment	8010-8019	2,577,502.00	2,577,502.00	7,456,058.00	4,639,503.00	4,639,503.00	7,456,058.00	4,639,503.00	4,639,503.00	4,639,503.00	4,639,503.00	4,639,503.00	4,639,503.00
Property Taxes	8020-8079	0.00	500,562.00	0.00	0.00	421,296.00	3,855,156.00	1,394,478.00	1,590,504.00	1,394,478.00	1,590,504.00	1,394,478.00	1,590,504.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	18,576.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	(176,058.00)	234,170.00	95,153.00	57,986.00	799.00	160,774.00	45,754.00	0.00	45,754.00	0.00	0.00	0.00
Other State Revenue	8300-8599	(812,043.00)	115,656.00	340,022.00	389,971.00	2,146,993.00	0.00	374,155.00	0.00	374,155.00	0.00	0.00	0.00
Other Local Revenue	8600-8799	(1,663,257.00)	2,024,404.00	387,642.00	27,841.00	650,035.00	1,270,370.00	832,554.00	161,592.00	832,554.00	161,592.00	832,554.00	161,592.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	(73,856.00)	5,452,294.00	8,278,875.00	5,115,281.00	7,858,626.00	12,760,934.00	7,286,444.00	6,391,599.00	7,286,444.00	6,391,599.00	7,286,444.00	6,391,599.00
TOTAL RECEIPTS													
C. DISBURSEMENTS													
Certificated Salaries	1000-1999	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00	3,766,715.00
Classified Salaries	2000-2999	404,217.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00	1,168,776.00
Employee Benefits	3000-3999	452,527.00	929,898.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00	1,504,558.00
Books and Supplies	4000-4999	65,740.00	206,945.00	409,660.00	192,620.00	99,537.00	113,963.00	147,095.00	257,765.00	147,095.00	257,765.00	147,095.00	257,765.00
Services	5000-5999	107,069.00	1,371,839.00	705,873.00	698,632.00	679,953.00	974,051.00	731,935.00	691,412.00	731,935.00	691,412.00	731,935.00	691,412.00
Capital Outlay	6000-6599	0.00	191,149.00	26,333.00	0.00	9,303.00	53,393.00	10,307.00	2,209.00	53,393.00	10,307.00	16,595.00	84,633.00
Other Outgo	7000-7499	(27,503.00)	57,182.00	12,262.00	23,261.00	8,503.00	4,306.00	0.00	0.00	4,306.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS													
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not In Treasury	9111-9199												
Accounts Receivable	9200-9299	3,047,930.00	2,721,125.00	180,393.00	166,198.00	(6,900.00)	1,836.00	(72,790.00)	0.00	1,836.00	(72,790.00)	0.00	0.00
Due From Other Funds	9310												
Stores	9320												
Prepaid Expenditures	9330												
Other Current Assets	9340												
Deferred Outflows of Resources	9490												
SUBTOTAL		3,047,930.00	2,721,125.00	180,393.00	166,198.00	(6,900.00)	1,836.00	(72,790.00)	0.00	1,836.00	(72,790.00)	0.00	0.00
Liabilities and Deferred Inflows													
Accounts Payable	9500-9599	2,633,156.00	993,888.00	(464,001.00)	(5,784.00)	200,000.00	200,000.00	951,695.00	200,000.00	200,000.00	951,695.00	200,000.00	200,000.00
Due To Other Funds	9610												
Current Loans	9640												
Unearned Revenues	9650												
Deferred Inflows of Resources	9690												
SUBTOTAL		2,633,156.00	993,888.00	(464,001.00)	(5,784.00)	200,000.00	200,000.00	951,695.00	200,000.00	200,000.00	951,695.00	200,000.00	200,000.00
Nonoperating													
Suspense Clearing	9910												
TOTAL BALANCE SHEET ITEMS		414,774.00	4,227,237.00	644,394.00	171,982.00	(206,900.00)	(198,164.00)	(1,024,485.00)	(200,000.00)	(198,164.00)	(1,024,485.00)	(200,000.00)	(200,000.00)
E. NET INCREASE/DECREASE (B - C + D)		(615,384.00)	(2,514,481.00)	1,329,092.00	(2,067,299.00)	414,381.00	4,977,008.00	(1,094,022.00)	(1,284,469.00)	4,977,008.00	(1,094,022.00)	(1,284,469.00)	(1,284,469.00)
F. ENDING CASH (A + E)		6,565,349.07	4,050,868.07	5,379,960.07	3,312,661.07	3,727,042.07	8,704,050.07	7,620,028.07	6,391,599.00	8,704,050.07	7,620,028.07	6,391,599.00	6,391,599.00
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)								
A. BEGINNING CASH								
	6,335,559.07	7,710,198.07	7,602,667.07	7,029,347.07				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	7,456,058.00	4,639,503.00	4,639,503.00	7,456,059.00	0.00	0.00	62,816,255.00	62,816,255.00
Property Taxes	39,151.00	2,326,814.00	2,102,951.00	(3,268.00)	0.00	0.00	12,227,644.00	12,227,644.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	18,576.00	18,576.00
Federal Revenue	414,666.00	0.00	0.00	1,900,277.00	236,457.00	0.00	2,969,958.00	2,969,958.00
Other State Revenue	221,808.00	462,889.00	0.00	(1,980.00)	1,203,469.00	0.00	4,440,750.00	4,440,750.00
Other Local Revenue	1,334,684.00	10,848.00	444,527.00	3,488,175.00	1,608,004.00	0.00	10,557,419.00	10,557,419.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	9,466,367.00	7,439,864.00	7,186,981.00	12,819,263.00	3,047,930.00	0.00	93,030,602.00	93,030,602.00
C. DISBURSEMENTS								
Certificated Salaries	3,766,715.00	3,766,715.00	3,766,715.00	2,761,864.00	1,004,848.00	0.00	45,200,577.00	45,200,577.00
Classified Salaries	1,168,776.00	1,168,776.00	1,168,776.00	1,929,658.00	3,677.00	0.00	14,025,312.00	14,025,312.00
Employee Benefits	1,504,558.00	1,504,558.00	1,504,558.00	1,874,332.00	31,574.00	0.00	16,829,353.00	16,829,353.00
Books and Supplies	203,047.00	298,123.00	440,362.00	1,500,474.00	7,580.00	0.00	3,942,911.00	3,942,911.00
Services	1,029,370.00	690,966.00	803,888.00	2,119,830.00	232,671.00	0.00	10,837,489.00	10,837,489.00
Capital Outlay	717.00	31,202.00	2,647.00	(82,113.00)	270,093.00	0.00	515,240.00	515,240.00
Other Outgo	118,545.00	87,055.00	73,355.00	126,083.00	1,082,715.00	0.00	1,666,992.00	1,666,992.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	7,791,728.00	7,547,395.00	7,760,301.00	10,230,128.00	2,633,158.00	0.00	93,017,874.00	93,017,874.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable	0.00	0.00	0.00	129,703.00	0.00	0.00	3,140,711.00	0.00
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	129,703.00	0.00	0.00	3,140,711.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	300,000.00	0.00	0.00	(47,784.00)	0.00	0.00	2,623,431.00	0.00
Due To Other Funds							0.00	
Current Loans				2,500,000.00			0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	300,000.00	0.00	0.00	2,452,216.00	0.00	0.00	2,623,431.00	0.00
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	(300,000.00)	0.00	0.00	(2,322,513.00)	0.00	0.00	517,280.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	1,374,639.00	(107,531.00)	(573,320.00)	266,622.00	414,772.00	0.00	530,008.00	12,728.00
F. ENDING CASH (A + E)	7,710,198.07	7,602,667.07	7,029,347.07	7,295,969.07			7,710,741.07	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							7,710,741.07	

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 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: Ann Sparks

Telephone: (909) 971-8320 x5200

Title: Asst. Superintendent, Business Services

E-mail: sparks@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	68,521,228.00	69,568,398.00	37,972,831.94	69,568,398.00	0.00	0.0%
2) Federal Revenue		8100-8299	127,509.00	127,509.00	0.00	127,509.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,629,872.00	2,215,940.00	1,348,772.89	2,215,940.00	0.00	0.0%
4) Other Local Revenue		8600-8799	902,286.00	1,362,386.81	797,433.74	1,362,386.81	0.00	0.0%
5) TOTAL, REVENUES			71,180,895.00	73,274,233.81	40,119,038.57	73,274,233.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,841,267.00	36,450,560.48	20,644,891.93	36,450,560.48	0.00	0.0%
2) Classified Salaries		2000-2999	10,075,321.00	10,513,068.07	5,837,229.18	10,513,068.07	0.00	0.0%
3) Employee Benefits		3000-3999	12,605,750.00	13,066,994.22	6,433,244.15	13,066,994.22	0.00	0.0%
4) Books and Supplies		4000-4999	2,546,763.00	3,423,732.20	1,344,910.27	3,423,732.20	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,466,674.00	7,223,670.56	3,886,262.63	7,223,670.56	0.00	0.0%
6) Capital Outlay		6000-6999	545,240.00	1,796,220.67	1,032,252.02	1,796,220.67	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,077,866.00	1,243,165.41	98,571.86	1,243,165.41	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,224,631.00)	(1,261,815.20)	0.00	(1,261,815.20)	0.00	0.0%
9) TOTAL, EXPENDITURES			68,934,250.00	72,455,596.41	39,277,362.04	72,455,596.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,246,645.00	818,637.40	841,676.53	818,637.40		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,267,517.00)	(5,775,252.19)	0.00	(5,775,252.19)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,767,517.00)	(5,275,252.19)	0.00	(5,275,252.19)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,520,872.00)	(4,456,614.79)	841,676.53	(4,456,614.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,198,375.01	12,066,690.21		12,066,690.21	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)			9,198,375.01	12,066,690.21		12,066,690.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,198,375.01	12,066,690.21		12,066,690.21		
2) Ending Balance, June 30 (E + F1e)			5,677,503.01	7,610,075.42		7,610,075.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	90,000.00	90,000.00		90,000.00		
Stores		9712	55,588.00	60,000.00		60,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	225,000.00	1,125,000.00		1,125,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,664,168.00	2,827,144.00		2,827,144.00		
Unassigned/Unappropriated Amount		9790	2,642,747.01	3,507,931.42		3,507,931.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	45,143,263.00	47,832,609.00	27,862,683.55	47,832,609.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,427,539.00	11,266,222.00	5,633,111.00	11,266,222.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(1,776,653.00)	(1,776,653.00)	(1,776,653.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,094.00	68,107.00	32,224.64	68,107.00	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	56,882.00	56,882.00	41,021.96	56,882.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,128,863.00	10,340,026.00	4,591,924.70	10,340,026.00	0.00	0.0%
Unsecured Roll Taxes		8042	345,763.00	345,763.00	316,904.71	345,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	65,399.00	400,594.33	65,399.00	0.00	0.0%
Supplemental Taxes		8044	201,484.00	226,753.00	159,564.76	226,753.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	839,224.00	496,049.00	236,700.48	496,049.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	312,116.00	647,241.00	436,703.60	647,241.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	38,051.21	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			68,521,228.00	69,568,398.00	37,972,831.94	69,568,398.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,521,228.00	69,568,398.00	37,972,831.94	69,568,398.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 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	127,509.00	127,509.00	0.00	127,509.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			127,509.00	127,509.00	0.00	127,509.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	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	358,583.00	944,651.00	945,651.00	944,651.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,271,289.00	1,271,289.00	400,006.89	1,271,289.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	3,115.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,629,872.00	2,215,940.00	1,348,772.89	2,215,940.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	60,241.98	60,241.98	60,241.98		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	125,000.00	125,000.00	95,697.32	125,000.00	0.00	0.0%
Interest		8660	200,150.00	120,000.00	17,488.30	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	95,000.00	75,857.00	95,000.00	0.00	0.0%
Interagency Services		8677	58,649.00	81,037.00	20,492.31	81,037.00	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	518,487.00	881,107.83	527,656.83	881,107.83	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			902,286.00	1,362,386.81	797,433.74	1,362,386.81	0.00	0.0%
TOTAL, REVENUES			71,180,895.00	73,274,233.81	40,119,038.57	73,274,233.81	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	31,447,185.00	30,990,471.76	17,616,585.72	30,990,471.76	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,661,123.00	1,668,311.80	902,664.12	1,668,311.80	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,732,959.00	3,776,560.88	2,121,241.78	3,776,560.88	0.00	0.0%
Other Certificated Salaries		1900	0.00	15,216.04	4,400.31	15,216.04	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			36,841,267.00	36,450,560.48	20,644,891.93	36,450,560.48	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	513,368.00	717,009.98	408,959.12	717,009.98	0.00	0.0%
Classified Support Salaries		2200	3,669,289.00	3,733,065.11	2,137,113.29	3,733,065.11	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,171,793.00	1,329,311.32	732,008.36	1,329,311.32	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,878,699.00	3,831,171.36	2,141,861.79	3,831,171.36	0.00	0.0%
Other Classified Salaries		2900	842,172.00	902,510.30	417,286.62	902,510.30	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,075,321.00	10,513,068.07	5,837,229.18	10,513,068.07	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,224,809.00	3,563,291.86	1,827,174.19	3,563,291.86	0.00	0.0%
PERS		3201-3202	1,121,285.00	1,141,597.75	611,543.48	1,141,597.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,286,113.00	1,319,236.30	703,259.82	1,319,236.30	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,548,932.00	4,584,599.47	2,165,817.60	4,584,599.47	0.00	0.0%
Unemployment Insurance		3501-3502	24,090.00	24,547.59	12,871.25	24,547.59	0.00	0.0%
Workers' Compensation		3601-3602	1,684,575.00	1,718,392.25	952,591.90	1,718,392.25	0.00	0.0%
OPEB, Allocated		3701-3702	639,240.00	639,240.00	132,649.81	639,240.00	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	76,706.00	76,089.00	27,336.10	76,089.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,605,750.00	13,066,994.22	6,433,244.15	13,066,994.22	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	352,860.00	318,862.98	190,108.45	318,862.98	0.00	0.0%
Books and Other Reference Materials		4200	4,784.00	8,201.11	3,427.50	8,201.11	0.00	0.0%
Materials and Supplies		4300	1,980,652.00	2,726,880.13	929,746.54	2,726,880.13	0.00	0.0%
Noncapitalized Equipment		4400	208,467.00	369,787.98	221,627.78	369,787.98	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,546,763.00	3,423,732.20	1,344,910.27	3,423,732.20	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	230,850.00	230,850.00	17,675.24	230,850.00	0.00	0.0%
Travel and Conferences		5200	246,848.00	197,553.60	85,758.09	197,553.60	0.00	0.0%
Dues and Memberships		5300	29,000.00	30,261.50	24,797.62	30,261.50	0.00	0.0%
Insurance		5400-5450	675,000.00	673,723.46	663,332.00	673,723.46	0.00	0.0%
Operations and Housekeeping Services		5500	2,174,420.00	2,283,420.00	1,358,297.89	2,283,420.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	826,524.00	888,273.09	424,466.12	888,273.09	0.00	0.0%
Transfers of Direct Costs		5710	(7,642.00)	(7,642.00)	(2,396.19)	(7,642.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,440.00)	(22,440.00)	(10,302.45)	(22,440.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,776,329.00	2,410,556.91	1,082,367.55	2,410,556.91	0.00	0.0%
Communications		5900	537,785.00	539,114.00	242,266.76	539,114.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,466,674.00	7,223,670.56	3,886,262.63	7,223,670.56	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	11,400.00	626,918.03	548,449.17	626,918.03	0.00	0.0%
Land Improvements		6170	0.00	26,399.00	6,200.00	26,399.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	366,000.00	431,663.64	399,502.39	431,663.64	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	112,840.00	674,840.00	79,600.46	674,840.00	0.00	0.0%
Equipment Replacement		6500	55,000.00	36,400.00	(1,500.00)	36,400.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			545,240.00	1,796,220.67	1,032,252.02	1,796,220.67	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	150,000.00	302,000.00	58,927.29	302,000.00	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	643,389.00	645,212.17	9,532.04	645,212.17	0.00	0.0%
Other Debt Service - Principal		7439	284,477.00	295,953.24	30,112.53	295,953.24	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,077,866.00	1,243,165.41	98,571.86	1,243,165.41	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,072,178.00)	(1,109,362.20)	0.00	(1,109,362.20)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(152,453.00)	(152,453.00)	0.00	(152,453.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,224,631.00)	(1,261,815.20)	0.00	(1,261,815.20)	0.00	0.0%
TOTAL, EXPENDITURES			68,934,250.00	72,455,596.41	39,277,362.04	72,455,596.41	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,267,517.00)	(5,775,252.19)	0.00	(5,775,252.19)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,267,517.00)	(5,775,252.19)	0.00	(5,775,252.19)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,767,517.00)	(5,275,252.19)	0.00	(5,275,252.19)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,750,779.00	3,328,406.35	579,654.25	3,328,406.35	0.00	0.0%
3) Other State Revenue		8300-8599	1,007,090.00	1,020,503.00	4,725.86	1,020,503.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,555,685.00	10,124,869.71	3,379,103.14	10,124,869.71	0.00	0.0%
5) TOTAL, REVENUES			13,313,554.00	14,473,779.06	3,963,483.25	14,473,779.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,421,569.00	7,713,288.22	4,283,408.06	7,713,288.22	0.00	0.0%
2) Classified Salaries		2000-2999	3,130,163.00	3,350,412.64	1,710,327.16	3,350,412.64	0.00	0.0%
3) Employee Benefits		3000-3999	2,960,860.00	3,072,294.02	1,493,417.86	3,072,294.02	0.00	0.0%
4) Books and Supplies		4000-4999	736,860.00	1,200,270.22	351,450.64	1,200,270.22	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,854,439.00	4,224,751.94	1,654,082.94	4,224,751.94	0.00	0.0%
6) Capital Outlay		6000-6999	6,000.00	399,974.63	116,293.79	399,974.63	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	689,279.00	712,195.35	2,195.35	712,195.35	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,072,178.00	1,109,362.20	0.00	1,109,362.20	0.00	0.0%
9) TOTAL, EXPENDITURES			19,871,348.00	21,782,549.22	9,611,175.80	21,782,549.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,557,794.00)	(7,308,770.16)	(5,647,692.55)	(7,308,770.16)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	6,267,517.00	5,775,252.19	0.00	5,775,252.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,267,517.00	5,775,252.19	0.00	5,775,252.19		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(290,277.00)	(1,533,517.97)	(5,647,692.55)	(1,533,517.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	566,724.77	1,533,517.97		1,533,517.97	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)			566,724.77	1,533,517.97		1,533,517.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			566,724.77	1,533,517.97		1,533,517.97		
2) Ending Balance, June 30 (E + F1e)			276,447.77	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	276,447.77	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,306,184.00	1,499,193.00	0.00	1,499,193.00	0.00	0.0%
Special Education Discretionary Grants		8182	291,417.00	341,138.00	10,580.00	341,138.00	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	706,065.00	1,008,737.38	375,162.38	1,008,737.38	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	221,993.00	220,887.00	39,856.00	220,887.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	8,380.00	4,203.00	8,380.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	92,287.00	78,543.47	31,534.47	78,543.47	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, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	41,513.00	51,232.00	0.00	51,232.00	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	91,320.00	120,295.50	118,318.40	120,295.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,750,779.00	3,328,406.35	579,654.25	3,328,406.35	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	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	(755.50)	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 Materis		8560	316,700.00	316,700.00	11,244.36	316,700.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(292,946.00)	0.00	0.00	0.0%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	690,390.00	703,803.00	287,183.00	703,803.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,007,090.00	1,020,503.00	4,725.86	1,020,503.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	25,000.00	25,000.00	(5,266.03)	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	246,283.00	333,070.02	10.00	333,070.02	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	9,284,402.00	9,766,799.69	3,384,359.17	9,766,799.69	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,555,685.00	10,124,869.71	3,379,103.14	10,124,869.71	0.00	0.0%
TOTAL, REVENUES			13,313,554.00	14,473,779.06	3,963,483.25	14,473,779.06	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,367,066.00	5,467,840.41	3,066,123.12	5,467,840.41	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,671,309.00	1,795,306.04	910,451.66	1,795,306.04	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	282,976.00	325,392.50	183,317.28	325,392.50	0.00	0.0%
Other Certificated Salaries		1900	100,218.00	124,749.27	123,516.00	124,749.27	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,421,569.00	7,713,288.22	4,283,408.06	7,713,288.22	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,697,978.00	2,863,332.23	1,445,263.83	2,863,332.23	0.00	0.0%
Classified Support Salaries		2200	8,616.00	16,364.00	9,714.00	16,364.00	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	396,543.00	436,862.57	239,023.00	436,862.57	0.00	0.0%
Other Classified Salaries		2900	27,026.00	33,853.84	16,326.33	33,853.84	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,130,163.00	3,350,412.64	1,710,327.16	3,350,412.64	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	708,438.00	730,433.03	381,005.76	730,433.03	0.00	0.0%
PERS		3201-3202	348,643.00	371,917.50	174,515.30	371,917.50	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	343,507.00	367,039.24	177,459.82	367,039.24	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,158,868.00	1,183,538.00	535,401.68	1,183,538.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,451.00	5,697.82	2,895.91	5,697.82	0.00	0.0%
Workers' Compensation		3601-3602	380,105.00	397,663.04	215,572.31	397,663.04	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	15,848.00	16,005.39	6,567.08	16,005.39	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,960,860.00	3,072,294.02	1,493,417.86	3,072,294.02	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	92,500.00	243,064.09	38,329.01	243,064.09	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	399,830.00	742,215.55	196,334.96	742,215.55	0.00	0.0%
Noncapitalized Equipment		4400	244,530.00	214,990.58	116,786.67	214,990.58	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			736,860.00	1,200,270.22	351,450.64	1,200,270.22	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,514,885.00	2,548,255.00	1,048,285.90	2,548,255.00	0.00	0.0%
Travel and Conferences		5200	86,410.00	102,747.18	47,673.05	102,747.18	0.00	0.0%
Dues and Memberships		5300	1,400.00	1,480.00	279.00	1,480.00	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	6,500.00	33,028.32	25,976.47	33,028.32	0.00	0.0%
Transfers of Direct Costs		5710	7,642.00	7,642.00	2,396.19	7,642.00	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	1,219,602.00	1,513,999.44	519,880.60	1,513,999.44	0.00	0.0%
Communications		5900	18,000.00	17,600.00	9,591.73	17,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,854,439.00	4,224,751.94	1,654,082.94	4,224,751.94	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	7,900.00	7,900.00	7,900.00	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	308,867.14	25,203.91	308,867.14	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	6,000.00	83,207.49	83,189.88	83,207.49	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	399,974.63	116,293.79	399,974.63	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	689,279.00	712,195.35	2,195.35	712,195.35	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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			689,279.00	712,195.35	2,195.35	712,195.35	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,072,178.00	1,109,362.20	0.00	1,109,362.20	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,072,178.00	1,109,362.20	0.00	1,109,362.20	0.00	0.0%
TOTAL, EXPENDITURES			19,871,348.00	21,782,549.22	9,611,175.80	21,782,549.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,267,517.00	5,775,252.19	0.00	5,775,252.19	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,267,517.00	5,775,252.19	0.00	5,775,252.19	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,267,517.00	5,775,252.19	0.00	5,775,252.19	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	68,521,228.00	69,568,398.00	37,972,831.94	69,568,398.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,878,288.00	3,455,915.35	579,654.25	3,455,915.35	0.00	0.0%
3) Other State Revenue		8300-8599	2,636,962.00	3,236,443.00	1,353,498.75	3,236,443.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,457,971.00	11,487,256.52	4,176,536.88	11,487,256.52	0.00	0.0%
5) TOTAL, REVENUES			84,494,449.00	87,748,012.87	44,082,521.82	87,748,012.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,262,836.00	44,163,848.70	24,928,299.99	44,163,848.70	0.00	0.0%
2) Classified Salaries		2000-2999	13,205,484.00	13,863,480.71	7,547,556.34	13,863,480.71	0.00	0.0%
3) Employee Benefits		3000-3999	15,566,610.00	16,139,288.24	7,926,662.01	16,139,288.24	0.00	0.0%
4) Books and Supplies		4000-4999	3,283,623.00	4,624,002.42	1,696,360.91	4,624,002.42	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,321,113.00	11,448,422.50	5,540,345.57	11,448,422.50	0.00	0.0%
6) Capital Outlay		6000-6999	551,240.00	2,196,195.30	1,148,545.81	2,196,195.30	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,767,145.00	1,955,360.76	100,767.21	1,955,360.76	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(152,453.00)	(152,453.00)	0.00	(152,453.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			88,805,598.00	94,238,145.63	48,888,537.84	94,238,145.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,311,149.00)	(6,490,132.76)	(4,806,016.02)	(6,490,132.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.00	500,000.00		

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Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,811,149.00)	(5,990,132.76)	(4,806,016.02)	(5,990,132.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,765,099.78	13,600,208.18		13,600,208.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,765,099.78	13,600,208.18		13,600,208.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,765,099.78	13,600,208.18		13,600,208.18		
2) Ending Balance, June 30 (E + F1e)			5,953,950.78	7,610,075.42		7,610,075.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	90,000.00	90,000.00		90,000.00		
Stores		9712	55,588.00	60,000.00		60,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			276,447.77	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	225,000.00	1,125,000.00		1,125,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,664,168.00	2,827,144.00		2,827,144.00		
Unassigned/Unappropriated Amount		9790	2,642,747.01	3,507,931.42		3,507,931.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	45,143,263.00	47,832,609.00	27,862,683.55	47,832,609.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,427,539.00	11,266,222.00	5,633,111.00	11,266,222.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(1,776,653.00)	(1,776,653.00)	(1,776,653.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,094.00	68,107.00	32,224.64	68,107.00	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	56,882.00	56,882.00	41,021.96	56,882.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,128,863.00	10,340,026.00	4,591,924.70	10,340,026.00	0.00	0.0%
Unsecured Roll Taxes		8042	345,763.00	345,763.00	316,904.71	345,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	65,399.00	400,594.33	65,399.00	0.00	0.0%
Supplemental Taxes		8044	201,484.00	226,753.00	159,564.76	226,753.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	839,224.00	496,049.00	236,700.48	496,049.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	312,116.00	647,241.00	436,703.60	647,241.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	38,051.21	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			68,521,228.00	69,568,398.00	37,972,831.94	69,568,398.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,521,228.00	69,568,398.00	37,972,831.94	69,568,398.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,306,184.00	1,499,193.00	0.00	1,499,193.00	0.00	0.0%
Special Education Discretionary Grants		8182	291,417.00	341,138.00	10,580.00	341,138.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	706,065.00	1,008,737.38	375,162.38	1,008,737.38	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	221,993.00	220,887.00	39,856.00	220,887.00	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	8,380.00	4,203.00	8,380.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	92,287.00	78,543.47	31,534.47	78,543.47	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, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	41,513.00	51,232.00	0.00	51,232.00	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	218,829.00	247,804.50	118,318.40	247,804.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,878,288.00	3,455,915.35	579,654.25	3,455,915.35	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	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	(755.50)	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	358,583.00	944,651.00	945,651.00	944,651.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	1,587,989.00	1,587,989.00	411,251.25	1,587,989.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(292,946.00)	0.00	0.00	0.0%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	690,390.00	703,803.00	290,298.00	703,803.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,636,962.00	3,236,443.00	1,353,498.75	3,236,443.00	0.00	0.0%

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General Fund
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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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	60,241.98	60,241.98	60,241.98	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	125,000.00	125,000.00	95,697.32	125,000.00	0.00	0.0%
Interest		8660	200,150.00	120,000.00	17,488.30	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	95,000.00	75,857.00	95,000.00	0.00	0.0%
Interagency Services		8677	83,649.00	106,037.00	15,226.28	106,037.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	764,770.00	1,214,177.85	527,666.83	1,214,177.85	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	9,284,402.00	9,766,799.69	3,384,359.17	9,766,799.69	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,457,971.00	11,487,256.52	4,176,536.88	11,487,256.52	0.00	0.0%
TOTAL, REVENUES			84,494,449.00	87,748,012.87	44,082,521.82	87,748,012.87	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,814,251.00	36,458,312.17	20,682,708.84	36,458,312.17	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,332,432.00	3,463,617.84	1,813,115.78	3,463,617.84	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,015,935.00	4,101,953.38	2,304,559.06	4,101,953.38	0.00	0.0%
Other Certificated Salaries		1900	100,218.00	139,965.31	127,916.31	139,965.31	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,262,836.00	44,163,848.70	24,928,299.99	44,163,848.70	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,211,346.00	3,580,342.21	1,854,222.95	3,580,342.21	0.00	0.0%
Classified Support Salaries		2200	3,677,905.00	3,749,429.11	2,146,827.29	3,749,429.11	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,171,793.00	1,329,311.32	732,008.36	1,329,311.32	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,275,242.00	4,268,033.93	2,380,884.79	4,268,033.93	0.00	0.0%
Other Classified Salaries		2900	869,198.00	936,364.14	433,612.95	936,364.14	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,205,484.00	13,863,480.71	7,547,556.34	13,863,480.71	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,933,247.00	4,293,724.89	2,208,179.95	4,293,724.89	0.00	0.0%
PERS		3201-3202	1,469,928.00	1,513,515.25	786,058.78	1,513,515.25	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,629,620.00	1,686,275.54	880,719.64	1,686,275.54	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,707,800.00	5,768,137.47	2,701,219.28	5,768,137.47	0.00	0.0%
Unemployment Insurance		3501-3502	29,541.00	30,245.41	15,767.16	30,245.41	0.00	0.0%
Workers' Compensation		3601-3602	2,064,680.00	2,116,055.29	1,168,164.21	2,116,055.29	0.00	0.0%
OPEB, Allocated		3701-3702	639,240.00	639,240.00	132,649.81	639,240.00	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	92,554.00	92,094.39	33,903.18	92,094.39	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,566,610.00	16,139,288.24	7,926,662.01	16,139,288.24	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	445,360.00	561,927.07	228,437.46	561,927.07	0.00	0.0%
Books and Other Reference Materials		4200	4,784.00	8,201.11	3,427.50	8,201.11	0.00	0.0%
Materials and Supplies		4300	2,380,482.00	3,469,095.68	1,126,081.50	3,469,095.68	0.00	0.0%
Noncapitalized Equipment		4400	452,997.00	584,778.56	338,414.45	584,778.56	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,283,623.00	4,624,002.42	1,696,360.91	4,624,002.42	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,745,735.00	2,779,105.00	1,065,961.14	2,779,105.00	0.00	0.0%
Travel and Conferences		5200	333,258.00	300,300.78	133,431.14	300,300.78	0.00	0.0%
Dues and Memberships		5300	30,400.00	31,741.50	25,076.62	31,741.50	0.00	0.0%
Insurance		5400-5450	675,000.00	673,723.46	663,332.00	673,723.46	0.00	0.0%
Operations and Housekeeping Services		5500	2,174,420.00	2,283,420.00	1,358,297.89	2,283,420.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	833,024.00	921,301.41	450,442.59	921,301.41	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	(22,440.00)	(22,440.00)	(10,302.45)	(22,440.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,995,931.00	3,924,556.35	1,602,248.15	3,924,556.35	0.00	0.0%
Communications		5900	555,785.00	556,714.00	251,858.49	556,714.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,321,113.00	11,448,422.50	5,540,345.57	11,448,422.50	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	11,400.00	634,818.03	556,349.17	634,818.03	0.00	0.0%
Land Improvements		6170	0.00	26,399.00	6,200.00	26,399.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	366,000.00	740,530.78	424,706.30	740,530.78	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	118,840.00	758,047.49	162,790.34	758,047.49	0.00	0.0%
Equipment Replacement		6500	55,000.00	36,400.00	(1,500.00)	36,400.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			551,240.00	2,196,195.30	1,148,545.81	2,196,195.30	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	689,279.00	712,195.35	2,195.35	712,195.35	0.00	0.0%
Payments to County Offices		7142	150,000.00	302,000.00	58,927.29	302,000.00	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	643,389.00	645,212.17	9,532.04	645,212.17	0.00	0.0%
Other Debt Service - Principal		7439	284,477.00	295,953.24	30,112.53	295,953.24	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,767,145.00	1,955,360.76	100,767.21	1,955,360.76	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(152,453.00)	(152,453.00)	0.00	(152,453.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(152,453.00)	(152,453.00)	0.00	(152,453.00)	0.00	0.0%
TOTAL, EXPENDITURES			88,805,598.00	94,238,145.63	48,888,537.84	94,238,145.63	0.00	0.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 3,174,761.86
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 70,352,615.79

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.51%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,508,126.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,870,320.32
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	15,079.72
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	404,510.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	260.59
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	5,848,297.56
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	419,860.21
9. Carry-Forward Adjustment (Part IV, Line F)	6,268,157.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,037,450.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,504,732.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,622,561.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,148,994.71
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	94,369.50
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	923,764.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	178,245.07
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,564,670.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,517.41
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,156,534.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,190,371.76
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	85,427,211.35
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 6.85%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/icc)
(Line A10 divided by Line B18) 7.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,848,297.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>192,673.16</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.58%) times Part III, Line B18); zero if negative	<u>419,860.21</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.58%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.23%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>419,860.21</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>419,860.21</u>

Approved indirect cost rate: 6.58%
Highest rate used in any program: 7.23%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	946,460.38	62,277.00	6.58%
01	3310	1,406,636.00	92,557.00	6.58%
01	3315	37,530.00	2,469.00	6.58%
01	3320	52,569.00	3,459.00	6.58%
01	3345	489.00	32.00	6.54%
01	3550	48,793.00	2,439.00	5.00%
01	4035	207,250.00	13,637.00	6.58%
01	4201	7,862.00	518.00	6.59%
01	4203	77,003.47	1,540.00	2.00%
01	5640	185,026.25	12,392.20	6.70%
01	6500	11,960,718.05	864,315.00	7.23%
01	6512	652,904.73	45,735.00	7.00%
01	6520	121,446.00	7,992.00	6.58%
13	5310	2,190,371.76	25,000.00	1.14%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,568,398.00	7.90%	75,062,475.00	4.34%	78,318,183.00
2. Federal Revenues	8100-8299	127,509.00	-54.40%	58,143.00	0.00%	58,143.00
3. Other State Revenues	8300-8599	2,215,940.00	54.26%	3,418,282.00	-51.96%	1,642,289.00
4. Other Local Revenues	8600-8799	1,362,386.81	-56.54%	592,136.00	0.00%	592,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	-100.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(5,775,252.19)	7.81%	(6,226,298.00)	4.70%	(6,518,831.00)
6. Total (Sum lines A1 thru A5c)		67,998,981.62	7.21%	72,904,738.00	1.63%	74,091,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,450,560.48		37,488,245.11
b. Step & Column Adjustment				451,210.63		462,485.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				586,474.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,450,560.48	2.85%	37,488,245.11	1.23%	37,950,730.11
2. Classified Salaries						
a. Base Salaries				10,513,068.07		10,896,146.07
b. Step & Column Adjustment				125,608.00		81,675.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				257,470.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,513,068.07	3.64%	10,896,146.07	0.75%	10,977,821.07
3. Employee Benefits	3000-3999	13,066,994.22	5.07%	13,729,576.00	6.27%	14,590,848.00
4. Books and Supplies	4000-4999	3,423,732.20	0.23%	3,431,671.00	2.50%	3,517,463.00
5. Services and Other Operating Expenditures	5000-5999	7,223,670.56	-3.13%	6,997,699.00	2.51%	7,173,237.00
6. Capital Outlay	6000-6999	1,796,220.67	-71.32%	515,240.00	0.00%	515,240.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,243,165.41	-11.19%	1,104,050.00	0.00%	1,104,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,261,815.20)	0.70%	(1,270,617.00)	0.00%	(1,270,617.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,455,596.41	0.60%	72,892,010.18	2.29%	74,558,772.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,456,614.79)		12,727.82		(466,852.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,066,690.21		7,610,075.42		7,622,803.24
2. Ending Fund Balance (Sum lines C and D1)		7,610,075.42		7,622,803.24		7,155,951.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,125,000.00		4,675,000.00		2,875,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,827,144.00		2,790,536.00		2,855,468.00
2. Unassigned/Unappropriated	9790	3,507,931.42		7,267.24		1,275,483.06
f. Total Components of Ending Fund Balance		7,610,075.42		7,622,803.24		7,155,951.06
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,827,144.00		2,790,536.00		2,855,468.00
c. Unassigned/Unappropriated	9790	3,507,931.42		7,267.24		1,275,483.06
(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)		6,335,075.42		2,797,803.24		4,130,951.06
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Changes to the 2015-2016 salary account is due to movement from Common Core funding to unrestricted as that funding source has ended; rebudgeting for vacancies from 2014-2015; adding 2 additional FTE for increased enrollment needs; increase for additional sections added in secondary; increasing amounts for partial year contracts to full year contracts. The drop in step/column for 16-17 for Classified salaries is due to employees reaching the top salary step.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,328,406.35	-12.52%	2,911,815.00	0.00%	2,911,815.00
3. Other State Revenues	8300-8599	1,020,503.00	0.19%	1,022,468.00	0.00%	1,022,468.00
4. Other Local Revenues	8600-8799	10,124,869.71	-1.58%	9,965,283.00	2.06%	10,170,386.00
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	5,775,252.19	7.81%	6,226,298.00	4.70%	6,518,831.00
6. Total (Sum lines A1 thru A5c)		20,249,031.25	-0.61%	20,125,864.00	2.47%	20,623,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,713,288.22		7,712,331.36
b. Step & Column Adjustment				87,962.00		76,983.64
c. Cost-of-Living Adjustment						
d. Other Adjustments				(88,918.86)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,713,288.22	-0.01%	7,712,331.36	1.00%	7,789,315.00
2. Classified Salaries						
a. Base Salaries				3,350,412.64		3,129,166.64
b. Step & Column Adjustment				47,543.00		48,017.36
c. Cost-of-Living Adjustment						
d. Other Adjustments				(268,789.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,350,412.64	-6.60%	3,129,166.64	1.53%	3,177,184.00
3. Employee Benefits	3000-3999	3,072,294.02	0.89%	3,099,777.00	8.52%	3,363,836.00
4. Books and Supplies	4000-4999	1,200,270.22	-57.41%	511,240.00	2.50%	524,021.00
5. Services and Other Operating Expenditures	5000-5999	4,224,751.94	-9.11%	3,839,790.00	2.49%	3,935,585.00
6. Capital Outlay	6000-6999	399,974.63	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	712,195.35	1.66%	724,000.00	0.00%	724,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,109,362.20	0.02%	1,109,559.00	0.00%	1,109,559.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,782,549.22	-7.61%	20,125,864.00	2.47%	20,623,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,533,517.97)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,533,517.97		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

For 2015-2016 Salaries were moved to unrestricted as Common Core funding ended. The drop in step/column for 16-17 for Classified salaries is due to employees reaching the top salary step.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,568,398.00	7.90%	75,062,475.00	4.34%	78,318,183.00
2. Federal Revenues	8100-8299	3,455,915.35	-14.06%	2,969,958.00	0.00%	2,969,958.00
3. Other State Revenues	8300-8599	3,236,443.00	37.21%	4,440,750.00	-39.99%	2,664,757.00
4. Other Local Revenues	8600-8799	11,487,256.52	-8.09%	10,557,419.00	1.94%	10,762,522.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	-100.00%	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)		88,248,012.87	5.42%	93,030,602.00	1.81%	94,715,420.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,163,848.70		45,200,576.47
b. Step & Column Adjustment				539,172.63		539,468.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				497,555.14		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,163,848.70	2.35%	45,200,576.47	1.19%	45,740,045.11
2. Classified Salaries						
a. Base Salaries				13,863,480.71		14,025,312.71
b. Step & Column Adjustment				173,151.00		129,692.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,319.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,863,480.71	1.17%	14,025,312.71	0.92%	14,155,005.07
3. Employee Benefits	3000-3999	16,139,288.24	4.28%	16,829,353.00	6.69%	17,954,684.00
4. Books and Supplies	4000-4999	4,624,002.42	-14.73%	3,942,911.00	2.50%	4,041,484.00
5. Services and Other Operating Expenditures	5000-5999	11,448,422.50	-5.34%	10,837,489.00	2.50%	11,108,822.00
6. Capital Outlay	6000-6999	2,196,195.30	-76.54%	515,240.00	0.00%	515,240.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,955,360.76	-6.51%	1,828,050.00	0.00%	1,828,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(152,453.00)	5.64%	(161,058.00)	0.00%	(161,058.00)
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)		94,238,145.63	-1.29%	93,017,874.18	2.33%	95,182,272.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,990,132.76)		12,727.82		(466,852.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,600,208.18		7,610,075.42		7,622,803.24
2. Ending Fund Balance (Sum lines C and D1)		7,610,075.42		7,622,803.24		7,155,951.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,125,000.00		4,675,000.00		2,875,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,827,144.00		2,790,536.00		2,855,468.00
2. Unassigned/Unappropriated	9790	3,507,931.42		7,267.24		1,275,483.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,610,075.42		7,622,803.24		7,155,951.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,827,144.00		2,790,536.00		2,855,468.00
c. Unassigned/Unappropriated	9790	3,507,931.42		7,267.24		1,275,483.06
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,335,075.42		2,797,803.24		4,130,951.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.72%		3.01%		4.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		9,861.93		9,871.60		9,881.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		94,238,145.63		93,017,874.18		95,182,272.18
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)		94,238,145.63		93,017,874.18		95,182,272.18
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)		2,827,144.37		2,790,536.23		2,855,468.17
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)		2,827,144.37		2,790,536.23		2,855,468.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	94,238,145.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,487,807.94
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	94,369.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,133,687.66
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,066,165.41
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,294,222.57
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				87,456,115.12
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				87,456,115.12

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		9,861.93
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		9,861.93
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,868.05
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	76,363,707.02	7,918.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	76,363,707.02	7,918.36
B. Required effort (Line A.2 times 90%)	68,727,336.32	7,126.52
C. Current year expenditures (Line I.G and Line II.D)	87,456,115.12	8,868.05
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 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	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	(22,440.00)	0.00	(152,453.00)				
Other Sources/Uses Detail					500,000.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,240.00	0.00	127,453.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,200.00	0.00	25,000.00	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	500,000.00		
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								

Second Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	22,440.00	(22,440.00)	152,453.00	(152,453.00)	500,000.00	500,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	9,856.12	9,889.93	0.3%	Met
1st Subsequent Year (2015-16)	9,865.80	9,899.60	0.3%	Met
2nd Subsequent Year (2016-17)	9,875.47	9,909.29	0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	10,154	10,160	0.1%	Met
1st Subsequent Year (2015-16)	10,164	10,170	0.1%	Met
2nd Subsequent Year (2016-17)	10,174	10,180	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	9,535	9,870	96.6%
Second Prior Year (2012-13)	9,528	9,870	96.5%
First Prior Year (2013-14)	9,644	9,969	96.7%
		Historical Average Ratio:	96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	9,862	10,160	97.1%	Met
1st Subsequent Year (2015-16)	9,872	10,170	97.1%	Met
2nd Subsequent Year (2016-17)	9,881	10,180	97.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	71,219,567.00		
1st Subsequent Year (2015-16)	73,067,762.00	75,062,475.00	2.7%	Not Met
2nd Subsequent Year (2016-17)	77,123,835.00	78,318,183.00	1.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2015-2016 allocation is based on governor's January revise numbers.

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 (2011-12)	45,555,255.43	51,407,168.81	88.6%
Second Prior Year (2012-13)	48,916,893.02	55,458,910.37	88.2%
First Prior Year (2013-14)	54,326,174.54	63,303,445.46	85.8%
	Historical Average Ratio:		87.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	60,030,622.77	72,455,596.41	82.9%	Not Met
1st Subsequent Year (2015-16)	62,113,967.18	72,892,010.18	85.2%	Met
2nd Subsequent Year (2016-17)	63,519,399.18	74,558,772.18	85.2%	Met

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

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

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

Explanation:
(required if NOT met)

In 2014-2015 Deferred Maintenance expenditures had been moved into Fund 01 from Fund 14. This increased the total expenditures thereby reducing the percentage of salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	3,240,203.02	3,455,915.35	6.7%	Yes
1st Subsequent Year (2015-16)	3,240,203.00	2,969,958.00	-8.3%	Yes
2nd Subsequent Year (2016-17)	3,240,203.00	2,969,958.00	-8.3%	Yes

Explanation:
(required if Yes)

Federal Deferred Revenue from 2013-2014 was increased in the First Interim period.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	2,940,765.00	3,236,443.00	10.1%	Yes
1st Subsequent Year (2015-16)	2,477,751.00	4,440,750.00	79.2%	Yes
2nd Subsequent Year (2016-17)	2,477,751.00	2,664,757.00	7.5%	Yes

Explanation:
(required if Yes)

For 2014-2015 Mandated costs were increased as the District budgets when received. For the out years mandated revenues were only one-time amounts in 2014-2015. In 2014-2015 additional funding was received from SELPA and carried over to the following years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	10,873,910.62	11,487,256.52	5.6%	Yes
1st Subsequent Year (2015-16)	10,407,250.00	10,557,419.00	1.4%	No
2nd Subsequent Year (2016-17)	10,544,444.00	10,762,522.00	2.1%	No

Explanation:
(required if Yes)

Additional donations received in 2014-2015.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	5,600,265.70	4,624,002.42	-17.4%	Yes
1st Subsequent Year (2015-16)	2,570,528.00	3,942,911.00	53.4%	Yes
2nd Subsequent Year (2016-17)	2,301,002.00	4,041,484.00	75.6%	Yes

Explanation:
(required if Yes)

For 2014-2015 carryover was budgeted from prior year. Additionally, expenditures were moved from the 4000 objects to other objects as needs changed. For 2015-2016 expenditures were increased as we developed next year's budget. This also changed 2016-2017 as these numbers were based on 2015-2016.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	11,506,283.90	11,448,422.50	-0.5%	No
1st Subsequent Year (2015-16)	9,975,455.00	10,837,489.00	8.6%	Yes
2nd Subsequent Year (2016-17)	10,240,655.00	11,108,822.00	8.5%	Yes

Explanation:
(required if Yes)

For 2015-2016 expenditures were increased as we developed next year's budget. This also changed 2016-2017 as these numbers were based on 2015-2016.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	17,054,878.64	18,179,614.87	6.6%	Not Met
1st Subsequent Year (2015-16)	16,125,204.00	17,968,127.00	11.4%	Not Met
2nd Subsequent Year (2016-17)	16,262,398.00	16,397,237.00	0.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	17,106,549.60	16,072,424.92	-6.0%	Not Met
1st Subsequent Year (2015-16)	12,545,983.00	14,780,400.00	17.8%	Not Met
2nd Subsequent Year (2016-17)	12,541,657.00	15,150,306.00	20.8%	Not Met

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

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

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

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

Federal Deferred Revenue from 2013-2014 was increased in the First Interim period.

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

For 2014-2015 Mandated costs were increased as the District budgets when received. For the out years mandated revenues were only one-time amounts in 2014-2015. In 2014-2015 additional funding was received from SELPA and carried over to the following years.

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

Additional donations received in 2014-2015.

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

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

For 2014-2015 carryover was budgeted from prior year. Additionally, expenditures were moved from the 4000 objects to other objects as needs changed. For 2015-2016 expenditures were increased as we developed next year's budget. This also changed 2016-2017 as these numbers were based on 2015-2016.

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

For 2015-2016 expenditures were increased as we developed next year's budget. This also changed 2016-2017 as these numbers were based on 2015-2016.

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 modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	888,055.98	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

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

Resource 8150 is no longer applicable in 2014-2015. This has now been moved into Resouce 0000. The District is currently spending more than the required 1% amount.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.7%	3.0%	4.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	1.0%	1.4%

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 (2014-15)	(4,456,614.79)	72,455,596.41		6.2%	Not Met
1st Subsequent Year (2015-16)	12,727.82	72,892,010.18		N/A	Met
2nd Subsequent Year (2016-17)	(466,852.18)	74,558,772.18		0.6%	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)

The District is using its healthy fund balance to maintain and improve its instructional program in 2014-2015. To that end, the District prefers to run budget deficits rather than to reduce instructional costs.

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 (2014-15)	7,610,075.42	Met
1st Subsequent Year (2015-16)	7,622,803.24	Met
2nd Subsequent Year (2016-17)	7,155,951.06	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 (2014-15)	7,180,733.07	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$64,000 (greater of)	0	to	300
4% or \$64,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	9,862	9,872	9,881
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	94,238,145.63	93,017,874.18	95,182,272.18
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)	94,238,145.63	93,017,874.18	95,182,272.18
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,827,144.37	2,790,536.23	2,855,468.17
6. Reserve Standard - by Amount (\$64,000 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)	2,827,144.37	2,790,536.23	2,855,468.17

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,827,144.00	2,790,536.00	2,855,468.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,507,931.42	7,267.24	1,275,483.06
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
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)	6,335,075.42	2,797,803.24	4,130,951.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.72%	3.01%	4.34%
District's Reserve Standard (Section 10B, Line 7):	2,827,144.37	2,790,536.23	2,855,468.17
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(6,492,443.33)	(5,775,252.19)	-11.0%	(717,191.14)	Not Met
1st Subsequent Year (2015-16)	(6,726,377.00)	(6,226,298.00)	-7.4%	(500,079.00)	Not Met
2nd Subsequent Year (2016-17)	(6,880,396.00)	(6,518,831.00)	-5.3%	(361,565.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

In 2014-2015 additional funds were received from the SELPA thereby reducing contribution from the general fund. Due to receiving this money in 14-15 future contributions will also be reduced.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?

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, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	Fund 1, General Fund	Fund 1, General Fund	261,290
Certificates of Participation	7	General Fund & Fund 40	Fund 1, General Fund	2,502,994
General Obligation Bonds	23	Fund 51 Revenues	Fund 51, Bond Interest and Redemption Fund	137,021,016
Supp Early Retirement Program		State and Local Revenues	Fund 1, General Fund	
State School Building Loans				
Compensated Absences				1,295,732

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				141,081,032

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	76,632	76,631	71,470	61,847
Certificates of Participation	848,241	849,493	847,606	846,337
General Obligation Bonds	6,667,080	8,346,469	8,801,517	8,716,042
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	7,591,953	9,272,593	9,720,593	9,624,226
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Capital leases and the Certificate of Participation payments are being made from the unrestricted general fund. General obligation bond payments are made through property taxes and are recorded in Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	10,702,324.00	10,702,324.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,702,324.00	10,702,324.00
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.	Jun 16, 2014	Jun 16, 2014

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2014-15)	1,295,369.00	1,295,369.00
1st Subsequent Year (2015-16)	1,295,369.00	1,295,369.00
2nd Subsequent Year (2016-17)	1,295,369.00	1,295,369.00

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

Current Year (2014-15)	639,240.00	639,240.00
1st Subsequent Year (2015-16)	639,240.00	639,240.00
2nd Subsequent Year (2016-17)	639,240.00	639,240.00

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

Current Year (2014-15)	639,240.00	639,240.00
1st Subsequent Year (2015-16)	639,240.00	639,240.00
2nd Subsequent Year (2016-17)	639,240.00	639,240.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	138	138
1st Subsequent Year (2015-16)	138	138
2nd Subsequent Year (2016-17)	138	138

4. Comments:

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

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

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

Yes

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

No

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

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	2,064,680.00	2,034,680.00
	2,086,035.00	2,086,035.00
	2,110,170.00	2,110,170.00
b.	2,064,680.00	2,064,680.00
	2,086,035.00	2,086,035.00
	2,110,170.00	2,110,170.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	452.5	475.9	475.9	475.9

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

--	--	--

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

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

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

--

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	321.6	360.4	360.4	360.4

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

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

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

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

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

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? Yes
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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	65.7	74.0	74.0	74.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step and column over prior year			

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
