



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2014 -15 FIRST INTERIM FINANCIAL REPORT

CHARTING A COURSE FOR THE FUTURE



Prepared by:

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December 11, 2014

EAST SIDE UNION HIGH SCHOOL DISTRICT

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Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



~Table of Contents~

	Page
EXECUTIVE SUMMARY	1
SECTION 1 2014/15 District Budget Assumptions Update and Comparative Analysis	8
SECTION 2 Enrollment and Average Daily Attendance (ADA) Update Through 2016/17	14
SECTION 3 2014/15 – 2016/17 Multi-Year Budget Assumptions and Fiscal Update	17
SECTION 4 Other Funds Update	22
SECTION 5 SACS Reporting Forms	44
SECTION 6 District Criteria and Standards Review	180

East Side Union High School District

2014-15 First Interim Report

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held in February 2015. At that time, the Governor's 2015-2016 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2015, and will be presented at a March Board meeting.

State Budget Update

The First Interim Report for 2014-15 reflects activity through October 31, 2014. On June 20, 2014, the Governor signed into law the 2014-15 State budget bill and a package of legislation which continues paying down debt, rebuilding and strengthening the State's "rainy day fund," and boosting funding for schools as a result of increased revenues. The Governor's proposed budget provides \$6.2 billion to repay previously deferred payments to K-12 schools and community colleges, and retiring all outstanding deferrals to K-14 education by the end of 2014-15. Deferred payments to schools and community colleges reached \$10.4 billion in 2011-12, more than one-fifth of total Proposition 98 spending.

In relation to Proposition 98 which provides the basis for education funding, higher revenues have boosted the State's Proposition 98 minimum funding guarantee for schools and community colleges. The Governor's proposal assumes a Proposition 98 funding level of \$61.6 billion in 2014-15, nearly one-third (30.6%) more than in 2011-12, the low point of Proposition 98 funding after the recession. Proposition 98 spending dropped by more than \$1,800 per K-12 student between 2007-08 and 2011-12, from \$9,260 to \$7,400, after adjusting for inflation. The Governor's proposed 2014-15 budget includes Proposition 98 spending of nearly \$9,200 per K-12 student, an increase of nearly \$1,800 from 2011-12, after adjusting for inflation. The Proposition 98 minimum guarantee for FY 2014-15 of \$61.6 billion and is lower than what the Legislative Analyst Office had recommended based on their economic assumptions for growth. The Governor's projection for growth in the current year is trending higher than estimated, however, the Governor has not indicated whether or not this will translate to more dollars for K-12 education in the budget year.

The Governor's new LCFF replaced the prior "Revenue Limit" funding model which the Governor stated was overly complex, inefficient, and inequitable for California's K-12 schools. The new model is comprised of a base grant, supplemental grant, and concentration grant for school districts, charter schools and county offices of education. The budget assumes an eight-year phase-in to incrementally close the gap between actual funding and the target level of funding. Transition to the LCFF would be based on Proposition 98 growth and provide school districts, charter schools, and county offices of education with a guarantee that no school district, charter school, or county office of education would receive less funding in 2013-14 and into the future than it did in 2012-13 relative to current law.

As part of the Governor's Adopted Budget for the current year, the Governor's proposed budget provides an increase of \$4.5 billion in LCFF funding for K-12 schools, which would close an estimated 28% of the remaining gap between school districts' 2013-14 funding levels and their LCFF funding targets.

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) reported in their recent report titled *California's Fiscal Outlook*, which provides an update of the condition of the current year budget and a forecast of revenues and expenditures through 2019-20. The LAO reports that the current-year State budget combined with their forecast of State revenues and expenditures through 2019-20, points to a State expenditure plan that is under control, an economy that appears to be on solid footing, and strong growth in State revenues for the foreseeable future. The LAO projects that the minimum Proposition 98 funding guarantee for the current year will increase by almost \$2 billion more than projected. The LAO is recommending that any increased Proposition 98 revenues due to K-12 be used to eliminate any remaining deferrals, and for one-time purposes to pay unpaid mandated claims, common core, or other one-time uses.

For 2014-15, the Governor's Enacted Budget earmarks \$3.2 billion to the State's "rainy day fund" also known as the Budget Stabilization Account. According to the LAO, the State is currently on pace to end FY 2015-16 with a reserve totaling \$4.2 billion. The LAO states that the increase is primarily attributed to a strong stock market and higher home prices, which translate into increased capital gains revenue. For FY 2014-15, the LAO projects a minimum funding guarantee of \$63.2 million which would be \$2.3 billion higher than the projected 2014-15 minimum guarantee. The LAO's long-term forecast shows significant growth in Proposition 98 through 2019-20, with an average annual growth rate of 3.3%.

The LAO concluded that the Local Control Funding Formula would likely not be fully implemented for school districts by 2019-20, which is the last year of the forecast period and one year shy of Governor Brown's initial plan to reach full implementation by 2020-21. The LAO forecast that the State could fund roughly 90% of the full LCFF cost. The LAO cautions that their forecast assumes steady economic growth and a continuing rising stock market. They note that any type of economic downturn within the next few years could quickly result in a return to operating deficits.

State Economy

The Department of Finance's (DOF) most recent *Finance Bulletin* noted that General Fund revenues came in \$719 million (10.8%) above forecasted estimates for October, bringing year-to-date revenues \$1.033 billion above the expected \$27.9 billion for the first four months of the fiscal year. According to the DOF, the current year's estimated General Fund revenues are about twice what they were last year at this point in the fiscal year and are expected to exceed General Fund expectations as presented in the 2014-15 Budget Act.

The DOF indicated that Personal Income Tax (PIT) revenues came in strong in October, at 8.3% or \$358 million above estimates, pulling October revenues above forecast by \$947 million. October sales and use tax were up \$36 million but down \$528 million year to date. Corporate taxes are up \$286 million in October and are up \$699 million through the fiscal year end. All of the other major revenue sources including insurance, estate, alcohol, tobacco, and other are above their estimates.

The Employment Development Department reported that the California state unemployment rate fell by 0.2% to 7.2% and is the lowest rate since July 2008. The U.S. unemployment rate for October was 5.8%. The greatest job gains came from the professional and business services industry with almost 12,100 jobs added in September. Other increases came from the construction sector which added 4,400 jobs and the trade, transportation, and utilities sector which added 1,400 jobs.

ESUHSD 2014-2015 Fiscal Overview

Shortly after adopting the District's 2014-15 budget, the State Department of Finance released revised Local Control Funding Formula (LCFF) gap funding and cost-of-living adjustment percentages. The gap funding percentages changed slightly in FY 2014-15 from 28.06% to 29.56% representing an increase of \$847k for FY 2014-15 revenues. The gap percentage declined from 30.39% to 20.68% in FY 2015-16 and from 19.50% to 25.48% in FY 2016-17, representing a net decline of \$3.7 million. The change in the gap percentages was very impactful on the District and represents almost a \$3 million loss in projected LCFF revenues. In addition to the gap percentage change, the District's unduplicated student count (i.e. low income, English language learners, foster youth, and migrant ed students) decreased as a percentage over the previous year from 55.09% to 53.18% which represents an estimated \$800k loss in combined LCFF supplemental funding. The District's undesignated reserves have been critical in helping supplement the District's budget and have enabled us to absorb almost a \$3.8 million loss in revenue since the budget was adopted.

The District's First Interim budget for FY 2014-15 reflects a decline in estimated deficit spending from \$12.8 million to \$8.6 million which represents a decline of \$4.2 million. The estimated deficit spending for FY 2015-16 declines slightly to \$7 million and increases to \$10.8 million in FY 2016-17. The decrease in current year deficit spending is primarily reflective of an improvement in Average Daily Attendance (ADA), an improved State gap percentage, and the receipt of one-time funds for outstanding mandated claims.

Although the District is projecting increased revenues and an improved economy, the District's deficit spending is expected to continue given the demands on the budget which include higher pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education, and food services costs which all continue to adversely impact the District's budget. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and state revenue take-backs.

The District's CBEDS enrollment increased slightly to 23,694 which represent an increase of 64 enrollment over the budgeted enrollment estimate. The adopted budget had projected an October CBEDS enrollment count of 23,630. The higher October enrollment count will result in a higher P-2 ADA, which provides the basis for determining the District's current year local control state revenues. The projected P-2 ADA estimate for FY 2014-15 was 22,735 and has been updated to reflect an increase in budgeted CBEDS enrollment. The adjustment to P-2 represents an increase of 58 ADA.

At First Interim, unrestricted reserves total \$35.7 million and represents unassigned reserves of 15.23%. Unassigned reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund District operations. At the present time, salary negotiation considerations have not been included in the 2014-15 First Interim budget update. The budget will be updated once salary negotiations have concluded.

Revenue Summary

The District's projected revenues at First Interim total \$225 million and represents a \$3.7 million increase since budget adoption. The increase is mainly attributable to a \$928k increase in the base LCFF grant, \$173k increase for Federal revenues, \$1.7 million increase for other State revenues, and \$869k for local revenues.

A summary of the specific changes and adjustments in revenues by category is as follows:

Local Control Funding Formula (LCFF)

The Local Control Funding Formula replaces the former Revenue Limit (RL) funding model which had been the basis of funding for California school districts for over 20 years. The Local Control Funding model provides an equal base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our FY 2014-15 base grant totals \$8,419 plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English language learners, and foster youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. At First Interim, the District's estimated enrollment for targeted eligible students totals almost 53.18% and represents a slight decline from FY 2013-14.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have increased slightly by \$173k since budget adoption. The increase is mainly attributable to changes and adjustments in Federal awards for special education.

Other State/Other Local

Other State revenues have increased by \$1.7 million since the budget was adopted. The increase was mainly attributable to the receipt of State funds for a one-time payment for outstanding mandated claims and also a slight increase for State lottery funds. Other local funds increased by \$869k and were primarily a result of an increase in projected use of facilities dollars and the transfer of vending income from the food services fund.

Contribution to Special Ed & Other Transfers

Contributions for Special Education and Other Transfers have declined slightly by \$244k since budget adoption.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.

The District's projected expenses at First Interim total \$232 million and represent a \$1.3 million decrease since budget adoption. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were significant changes in variances within the expenditure categories for certificated and classified salaries for the reporting period ending October 31, 2014. There was a \$906k decline in certificated salaries expense as a result of savings from open positions and a shift of \$554k to operations and contracted services to support Title I and Common Core initiatives. Classified salaries decreased by \$459k and were primarily a result of unfilled positions and other adjustments.

Employee Benefits

In the area of employee benefits, there was a significant decrease of \$1.5 million since budget adoption. The decline was mainly attributable to benefit savings from open and unfilled positions totaling \$279k. In addition to the benefit savings, the State slightly reduced the Districts FY 2014-15 required contribution for STRS which resulted in savings of \$510k. The District's projected expenses for health and medical was also reduced by \$460k in addition to other changes and adjustments.

Operations and Contracted Services

In the category of Operations and Contracted Services, there was a significant increase of \$1.4 million. The increase was primarily attributable a \$700k increase for contracted services relating to Title I and Common Core instructional support. The remaining increase was attributable to other changes and adjustments.

There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance plus general reserve of approximately \$36 million for FY 2014-15. This amount represents an increase of \$9.1 million since budget adoption. The increase is primarily related to a \$3.7 million increase in revenues, a \$1.3 million decrease in projected expenses, and a transfer of \$3.5 million from Fund 20 Other Post Employment Benefits (OPEB) to the general fund at the end of FY 2013-14.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District's 3% reserve equals \$7 million. In November 2011, the District's Governing Board unanimously adopted a resolution to increase the District's minimum fund balance for economic uncertainties from 3% to 6%. As a result of this action, the District's actual Fund 17 reserve for fiscal uncertainty totals \$12.2 million. The increase in the District's minimum reserve reinforces the Board's commitment to being fiscally conservative in light of unexpected future economic uncertainty. In addition, the increased reserve provides the District with an added safety net in the event of an unforeseen fiscal crisis at the State or District level.

The District's ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 159,435
Economic Uncertainty 6% (Fund 17)	\$ 12,264,943
Legally Restricted (Categorical)	\$ 1,146,141
Designated Reserve – LCAP & EIA	\$ 1,981,062
General Fund–Unassigned/Unappropriated	\$ <u>21,375,654</u>

Total Designations **\$ 36,929,735**

Reserve % - Total General Fund Unassigned/Unappropriated Reserves and Fund 17 total to be 15.2%

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$1.1 million.

Child Nutrition Fund 61/Other Funds

The program was projected to have a slight surplus of \$27k at budget adoption; however, the program has suffered from a loss of participation and a slow start to the new supper program. The program has also processed about 1,000 fewer free and reduced lunch applications, as compared, to the previous year. As a result of these set-backs, the food service program (Fund 61) is now projected to deficit spend by an estimated \$325k based on a positive outlook. The positive outlook is based on the new supper program which is expected to pay huge dividends over the next 3 to 6 months. If the supper program does not perform as projected, the actual deficit could increase from \$325k to an estimated \$500k to \$800k.

As part of the Adopted budget, the Board approved a number of cost saving and revenue measures that were recommended by management to prevent further erosion of the fund balance and encroachment on the general fund. The newly initiated measures were expected to generate over \$300k in additional revenue. In order to mitigate the impending encroachment to the District's General Fund currently estimated at \$325k, the District has initiated an internal fiscal review and is also contracting with a consultant to perform an operational study to provide recommendations for enhancing revenues or implementing changes to reduce the potential level of unrestricted general fund contribution needed to support the program and to provide for more efficient operations.

There have been no notable changes in other District funds and programs at First Interim.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English language learners, economically disadvantaged and migrant education students throughout the District. As part of the District's Local Control Accountability Plan, the District's adopted budget provides for the hiring of 43.7 new FTEs for social workers, counselors, instructional coaches, librarians, and parent involvement specialists to support our comprehensive and Small but Necessary Schools. In addition, the LCAP also provides services for A-G Credit Recovery and acceleration programs. The LCFF (supplemental) revenue of \$5.4 million is augmented by funds previously designated for EIA totaling \$2.7 million, which under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget when combining both resources total \$7.46 million.

Updated as of First Interim for the period ending (October 31, 2014)

Components	EIA (Supplemental)	LCFF (Supplemental)	Total (Supplemental)
Revenues	\$2,681,032	\$5,450,695	\$8,131,727
Expenses	\$3,240,975	\$4,223,012	\$7,463,987
Excess (Deficiency)	(\$559,943)	\$1,227,683	\$667,740
Beginning Balance	\$1,313,322	0	\$1,313,322
Ending Balance (est.)	\$753,379	\$1,227,683	\$1,981,062

Multi-Year Financial Projection

The 2014-15 Multi-Year Financial Projection (MYFP) at First Interim reflects that the District is able to maintain its' 6% District mandated reserve in 2014-15 through FY 2016-17. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rates increases, enrollment fluctuations, and other variables. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

Multi-Year Financial Projection Summary For the General Fund:

Components	Base Year FY 2013-14	FY 2014-15	FY 2015-16
Revenues	\$225,184,466	\$232,689,271	\$238,264,982
Expenses	\$232,945,195	\$239,093,490	\$248,479,491
Excess/(Deficit)	(\$7,760,729)	(\$6,404,219)	(\$10,214,509)
Net Increase(Decrease)	(\$8,685,800)	(\$7,004,219)	(\$10,814,509)
Beginning Balance	\$33,188,657	\$24,502,857	\$17,498,638
Ending Balance plus General Reserve	\$36,929,735	\$30,048,166	\$19,357,533
Stores & Revolving Cash	\$161,935	\$161,935	\$161,935
Legally Restricted - Categorical	\$1,146,141	\$772,348	\$318,354
Designated Reserves – LCAP & EIA	\$1,981,062	\$2,024,851	\$2,014,486
Economic Uncertainty – Statutory Reserve (Fund 17)	\$12,264,943	\$12,387,592	\$12,511,468
GF-Unassigned/Unappropriated	\$21,375,654	\$14,701,440	\$4,351,290
District Reserve %	15.23%	12.15%	7.58%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2014. This certification reflects the fact that the State of California is continuing to maintain its budgetary footing by eliminating millions in debt and is starting to build-up a sizable surplus. As a result of the State's budget resurgence, K-12 education and specifically, ESUHSD, has enjoyed welcomed relief in the form of increasing revenues. Revenue increases are projected through the multi-year period ending FY 2016-17 and are expected to continue until we reach our Local Control Funding target in FY 2020-21. The District has built up sizable reserves which will continue to sustain the District and allow us to move forward with vital programs, services, and initiatives.

The Governor is expected to release his 2015-16 budget in early January and it is hoped that the Governor may expand or accelerate the rate and level of funding to school districts based on better than expected revenue estimates. If the Governor's current budget estimates for revenues are maintained, then our current budget picture will remain unchanged. However, if the Governor accelerates or expands funding, then our budget picture will improve.

In summary, the news coming out of Sacramento regarding the improved economy and increased State revenues is great. Our choices on how to spend any new dollars will be more critical than ever in our attempt to not only balance our budget, but to meet the needs of our students, teachers, staff, and community. The District will continue to work collaboratively with our Governing Board, unions, staff, and the public to ensure that ESUHSD remains fiscally responsive.

Thanks to our staff, parents, and stakeholders for their continued support!

Marcus Battle

SECTION 1

2014-15 District Budget Assumptions Update and Comparative Analysis

2014-15 First Interim Assumptions

Revenue and Expenditure Assumptions Update

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its First Interim report on assumptions. This is the best information available at the time the First Interim report is prepared. The First Interim report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. In addition, the District utilized the Business and Administration Steering Committee (BASC) Local Control Funding Formula (LCFF) Calculator to determine LCFF Base and Supplemental funding. The assumptions upon which the 2014-15 First Interim report is based as follows:

REVENUE HIGHLIGHTS

- The District’s projected revenues total \$225 million and represents a \$3.7 million increase since budget adoption
- LCFF Funding increased \$928k in Fiscal Year (FY) 2014-15 as a result of an increase in the gap percentage and an increase in projected ADA enrollment, however, the gap percentage went down in FY 2015-16, resulting in a revenue loss of \$3 million
- The District’s total unduplicated count for low income, English language learners, foster youth, and Migrant Ed students went down from 55.04% in FY 2013-14 to 53.18% in the current year resulting in a revenue decline estimated at \$800k
- The District received a one-time funds for outstanding mandate cost totaling \$1.5 million

EXPENDITURES

- The State reduced the employer paid portion of the STRS contribution for FY 2014-15 saving the District an estimated \$510k
- The District is estimating \$600k in certificated and classified savings to date for open and unfilled positions
- The Food Service Program Fund 61 is projecting a year end loss estimated at (\$352k) as a result of declining participation which will result in a general fund contribution to balance the fund
- Bargaining negotiations are still unsettled for FY 2014-15

EAST SIDE UNION HIGH SCHOOL DISTRICT
2014-15 First Interim
Budget Assumption

Description	Statewide Assumptions	2014 / 15 Proposed Budget	2014 / 15 First Interim
Based on SSC Dartboard			
Statutory COLA		0.850%	0.850%
LCFF Target Base		\$8,491	\$8,491
LCFF CTE		\$221	\$221
LCFF Unduplicated Count Percentage		55.09%	53.18%
LCFF Approved Funding Rate		28.06%	29.56%
LCFF Entitlement		\$193,199,615	\$194,128,075
California CPI		2.10%	2.40%
Lottery Per ADA	Unrestricted	\$126	\$128
	Restricted	\$30	\$34
CSI Energy Renewal Incentive Revenue		\$2,600,000	\$2,600,000
One-Time Funds for Outstanding Mandate Cost		\$1,498,061	
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,630	23,694
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,735	22,793
		285	284
Salary Step and Column % Increases:			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
Addition - Teaching Position for Enrollment Proj increase by 98		3.0 FTEs	3.0 FTEs
New Positions Added for LCAP & Re-organization			
Certificated		57.70 FTEs	57.70 FTEs
Classified		40.50 FTEs	40.50 FTEs
Administrators		4.0 FTEs	4.0 FTEs
Classified Manager		1.0 FTE	1.0 FTE
Confidential		1.0 FTE	1.0 FTE
Benefits:			
STRS		9.50%	8.88%
PERS		11.771%	11.771%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
OPEB		3.36%	3.36%
Workers' Comp		1.9836%	1.9836%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase		6.00%	6.00%
Operations:			
Board Election Cost		\$ 266,000	\$ 266,000
OPEB Debt Payment		\$ 2,022,505	\$ 2,022,505
Fund Transfer in/(out):			
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)
Transfer to Child Nutrition (F61)			\$ (325,071)
Transfer to Property & Liabilities (F67)		\$ (100,000)	\$ (100,000)
Contribute to Restr. Routine Maint (F06)		\$ (5,750,000)	\$ (5,750,000)
Contribute to Special Ed (F05)			\$ (27,817,089)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2014/15 First Interim Budget

Categories	2014/15 Adopted Budget			2014/15 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	\$ 193,199,615	\$ -	\$ 193,199,615	\$ 194,128,076	\$ -	\$ 194,128,076	\$ 928,461
Federal	\$ 181,062	\$ 11,701,186	\$ 11,882,248	\$ 181,062	\$ 11,874,812	\$ 12,055,874	\$ 173,626
Other State	\$ 4,751,060	\$ 3,611,019	\$ 8,362,079	\$ 6,486,801	\$ 3,626,443	\$ 10,113,244	\$ 1,751,165
Local	\$ 5,044,131	\$ 2,973,969	\$ 8,018,100	\$ 5,511,717	\$ 3,375,555	\$ 8,887,272	\$ 869,172
Total Revenues	\$ 203,175,868	\$ 18,286,174	\$ 221,462,042	\$ 206,307,656	\$ 18,876,810	\$ 225,184,466	\$ 3,722,424
Expenditures							
Certificated Salaries	\$ 91,786,402	\$ 19,431,789	\$ 111,218,190	\$ 91,749,121	\$ 18,562,329	\$ 110,311,450	\$ (906,740)
Classified Salaries	\$ 20,671,233	\$ 8,730,992	\$ 29,402,226	\$ 20,058,848	\$ 8,883,478	\$ 28,942,326	\$ (459,900)
Employee Benefits	\$ 47,835,793	\$ 13,117,532	\$ 60,953,325	\$ 46,600,956	\$ 12,825,200	\$ 59,426,156	\$ (1,527,169)
Books & Supplies	\$ 2,370,891	\$ 5,140,712	\$ 7,511,603	\$ 2,510,032	\$ 4,987,264	\$ 7,497,296	\$ (14,307)
Operation & Contracted Services	\$ 12,603,862	\$ 6,945,519	\$ 19,549,381	\$ 13,303,015	\$ 7,651,465	\$ 20,954,480	\$ 1,405,099
Capital Outlay	\$ 22,000	\$ 87,000	\$ 109,000	\$ 50,151	\$ 178,454	\$ 228,605	\$ 119,605
Other Outgo & ROC/P Transfer	\$ 3,791,219	\$ 143,753	\$ 3,934,972	\$ 3,791,219	\$ 143,753	\$ 3,934,972	\$ -
Direct Support/Indirect Costs	\$ (3,280,340)	\$ 2,871,138	\$ (409,202)	\$ (3,313,091)	\$ 2,940,496	\$ (372,595)	\$ 36,607
Debt Services	\$ 2,022,505	\$ -	\$ 2,022,505	\$ 2,022,505	\$ -	\$ 2,022,505	\$ -
Total Expenditures	\$ 177,823,565	\$ 56,468,435	\$ 234,292,000	\$ 176,772,756	\$ 56,172,439	\$ 232,945,195	\$ (1,346,805)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ 25,352,303	\$ (38,182,261)	\$ (12,829,958)	\$ 29,534,900	\$ (37,295,629)	\$ (7,760,729)	\$ 5,069,229
Other Sources / Uses							
Transfer to F14, Deferred Maint.	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -
Transfer to Child Nutrition Fund 61				\$ 325,071	\$ -	\$ 325,071	\$ 325,071
Transfer to Properties/Liab Fund F67	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
Transfer from OPEB Fund(s)							\$ -
Transfer from General Reserve F17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribute to Special Ed	\$ (28,061,096)	\$ 28,061,096	\$ -	\$ (27,817,089)	\$ 27,817,089	\$ -	\$ -
Contribute to Restr Routine Maintenance	\$ (5,750,000)	\$ 5,750,000	\$ -	\$ (5,750,000)	\$ 5,750,000	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (9,058,793)	\$ (4,371,165)	\$ (13,429,958)	\$ (4,957,260)	\$ (3,728,540)	\$ (8,685,800)	\$ 4,744,158
BEGINNING BALANCE	\$ 23,547,092	\$ 5,215,724	\$ 28,762,816	\$ 28,313,976	\$ 4,874,681	\$ 33,188,657	\$ 4,425,841
ENDING BALANCE BEFORE RESERVE	\$ 14,488,299	\$ 844,559	\$ 15,332,858	\$ 23,356,716	\$ 1,146,141	\$ 24,502,857	\$ 9,169,999
Revolving Cash	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ -
Stores	\$ 179,686		\$ 179,686	\$ 159,435		\$ 159,435	\$ (20,251)
Fund 17, General Reserve	\$ 12,269,958		\$ 12,269,958	\$ 12,264,943		\$ 12,264,943	\$ (5,015)
ENDING FUND BALANCE	\$ 26,940,443	\$ 844,559	\$ 27,785,002	\$ 35,783,594	\$ 1,146,141	\$ 36,929,735	\$ 9,144,733

11.39%

15.23%

**EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2014/15 First Interim**

Ending Fund Balance Projection

Categories	2014/15 Adopted Budget			2014/15 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$179,686		\$179,686	\$159,435		\$159,435
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000
EIA & Supplemental	\$1,863,545		\$1,863,545	\$1,981,062		\$1,981,062
Reserve for Balancing Multi-year Projection	\$12,124,754		\$12,124,754	\$20,875,654		\$20,875,654
Restricted Categorical Programs						
Medical Reimbursement		\$609,255	\$609,255		\$640,112	\$640,112
Prop 39 Clean Energy		\$119,392	\$119,392		\$312,253	\$312,253
Restricted Lottery		\$109,673	\$109,673		\$37,226	\$37,226
Restricted Routine Maintenance		\$6,239	\$6,239		\$156,550	\$156,550
Fund 17, General Reserve	\$12,269,958		\$12,269,958	\$12,264,943		\$12,264,943
ENDING FUND BALANCE	\$26,940,443	\$844,559	\$27,785,002	\$35,783,594	\$1,146,141	\$36,929,735
	11.39%			15.23%		

**East Side Union High School District
Restricted General Fund**

Categories	2014/15 Adopted Budget			2014/15 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ 7,444,774	\$ 4,256,412	\$ 11,701,186	\$ 7,395,647	\$ 4,479,165	\$ 11,874,812	\$ 173,626
Other State	\$ 2,249,309	\$ 1,361,710	\$ 3,611,019	\$ 2,269,413	\$ 1,357,030	\$ 3,626,443	\$ 15,424
Local	\$ 3,082,463	\$ (108,494)	\$ 2,973,969	\$ 3,611,859	\$ (236,304)	\$ 3,375,555	\$ 401,586
Total Revenues	\$ 12,776,546	\$ 5,509,628	\$ 18,286,174	\$ 13,276,919	\$ 5,599,891	\$ 18,876,810	\$ 590,636
Expenditures							
Certificated Salaries	\$ 6,310,467	\$ 13,121,322	\$ 19,431,789	\$ 5,806,288	\$ 12,756,041	\$ 18,562,329	\$ (869,460)
Classified Salaries	\$ 3,623,679	\$ 5,107,313	\$ 8,730,992	\$ 3,501,329	\$ 5,382,149	\$ 8,883,478	\$ 152,486
Employee Benefits	\$ 3,907,669	\$ 9,209,863	\$ 13,117,532	\$ 3,630,288	\$ 9,194,912	\$ 12,825,200	\$ (292,332)
Books & Supplies	\$ 5,000,786	\$ 139,926	\$ 5,140,712	\$ 4,861,637	\$ 125,627	\$ 4,987,264	\$ (153,448)
Operation & Contracted Services	\$ 2,925,588	\$ 4,019,931	\$ 6,945,519	\$ 3,656,037	\$ 3,995,428	\$ 7,651,465	\$ 705,946
Capital Outlay	\$ 87,000	\$ -	\$ 87,000	\$ 178,454	\$ -	\$ 178,454	\$ 91,454
Other Outgo	\$ 42,235	\$ 101,518	\$ 143,753	\$ 42,235	\$ 101,518	\$ 143,753	\$ -
Direct Support/Indirect Costs	\$ 1,000,287	\$ 1,870,851	\$ 2,871,138	\$ 1,079,191	\$ 1,861,305	\$ 2,940,496	\$ 69,358
Total Expenditures	\$ 22,897,711	\$ 33,570,724	\$ 56,468,435	\$ 22,755,459	\$ 33,416,980	\$ 56,172,439	\$ (295,996)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ (10,121,165)	\$ (28,061,096)	\$ (38,182,261)	\$ (9,478,540)	\$ (27,817,089)	\$ (37,295,629)	\$ 886,632
Other Sources / Uses							
Transfer in / out	\$ 5,750,000	\$ 28,061,096	\$ 33,811,096	\$ 5,750,000	\$ 27,817,089	\$ 33,567,089	\$ (244,007)
Net Increase (Decrease) in Fund Balance	\$ (4,371,165)	\$ (0)	\$ (4,371,165)	\$ (3,728,540)	\$ (0)	\$ (3,728,540)	\$ 642,625
BEGINNING BALANCE	\$ 5,215,724	\$ -	\$ 5,215,724	\$ 4,874,681	\$ -	\$ 4,874,681	\$ (341,043)
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	\$ 844,559	\$ (0)	\$ 844,559	\$ 1,146,141	\$ (0)	\$ 1,146,141	\$ 301,582

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2016/17

East Side Union High School District

Enrollment/ADA Projections Through 2016/17

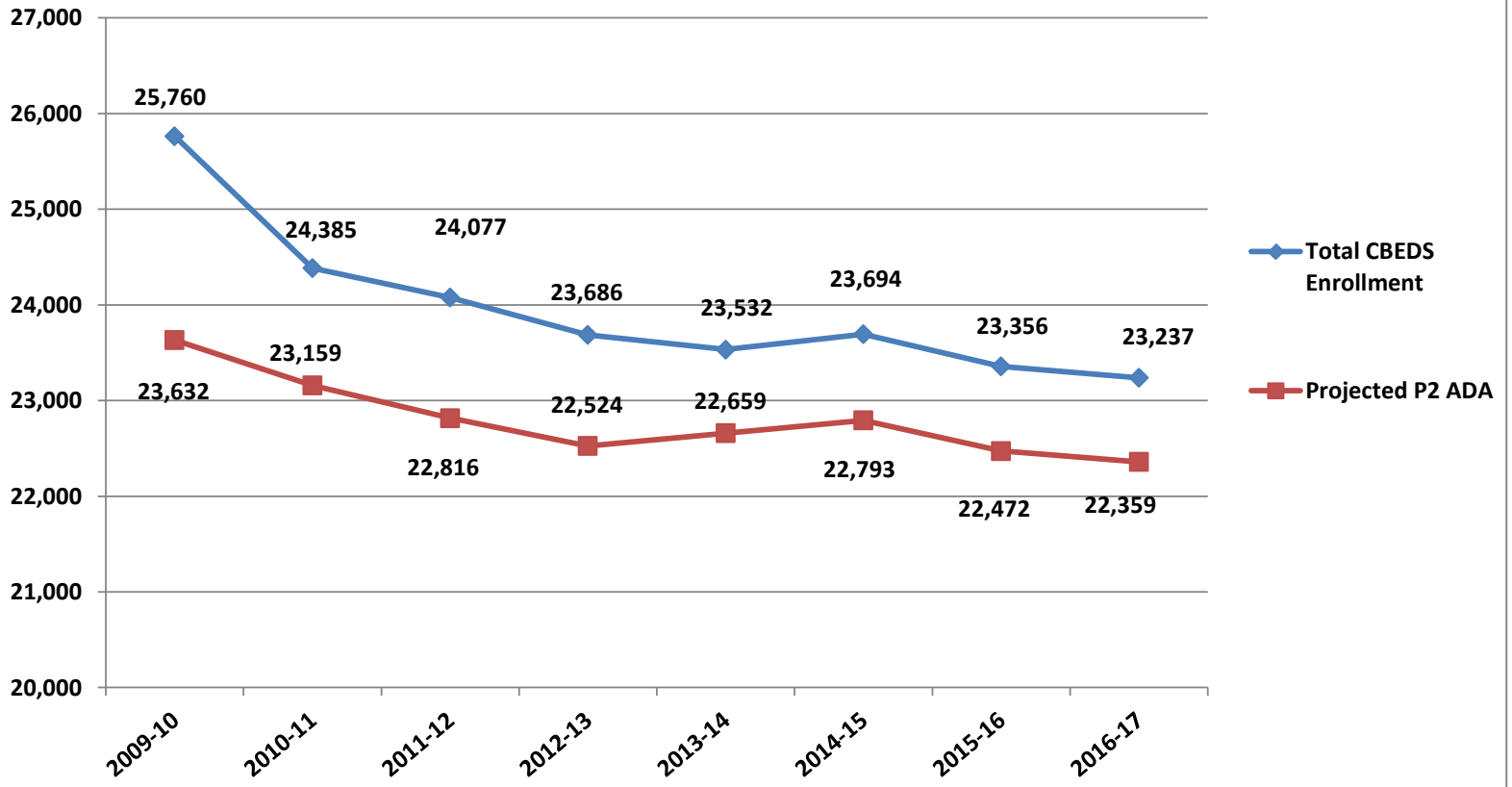
Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	6,180	5,930	5,962	5674	5767	5992	5776	5705
10	6,404	6,056	5,933	5961	5683	5762	6016	5710
11	6,575	6,129	6,019	5856	5999	5718	5751	5992
12	6,457	6,101	5,992	6009	5874	5989	5580	5597
Post Seniors	93	122	122	124	156	176	176	176
NPS	51	47	49	62	53	57	57	57
Total CBEDS Enrollment	25,760	24,385	24,077	23,686	23,532	23,694	23,356	23,237
COE Sp Ed	252	263	266	274	274	246	246	246
Proj. P2 ADA *	23,632	23,159	22,816	22,524	22,659	22,793	22,472	22,359
Enrollment to ADA %	91.74%	94.97%	94.76%	95.09%	95.18%	95.21%	95.21%	95.21%

* Including COE ADA for 2013/14 & forward

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.67%** of CBEDS enrollment.

East Side Union High School District Enrollment / ADA Projections



SECTION 3

2014/15 – 2016/17 Multi-Year Budget Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT

2014-15 First Interim

Budget Assumption

Description	Statewide Assumptions	2014 / 15 First Interim	2015 / 16 Projection	2016 / 17 Projection
Based on SSC Dartboard				
Statutory COLA		0.850%	2.190%	2.140%
LCFF Target Base		\$8,491	\$8,677	\$8,862
LCFF CTE		\$221	\$226	\$230
LCFF Unduplicated Count Percentage		53.18%	53.50%	53.46%
LCFF Approved Funding Rate		29.56%	20.68%	25.48%
LCFF Entitlement		\$194,128,075	\$202,165,561	\$208,852,615
California CPI		2.40%	2.60%	2.70%
Lottery Per ADA	Unrestricted	\$128	\$128	\$128
	Restricted	\$34	\$34	\$34
CSI Energy Renewal Incentive Revenue		\$2,600,000	\$1,245,000	\$0
One-Time Funds for Outstanding Mandate Claims		\$1,498,061		
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,694	23,356	23,237
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,793	22,762	22,441
		284	284	284
Salary Step and Column % Increases:				
Certificated		1.5%	1.5%	1.5%
Classified		2.0%	2.0%	2.0%
Management		1.5%	1.5%	1.5%
Negotiated Salary Increases (All Employee Groups)				
		0		
Adjust - Teaching Position for Enrollment Projection		3.0 FTEs	(11.0 FTEs)	(4.0 FTEs)
New Positions Added for LCAP, Re-organization & RRMA				
Certificated		57.70 FTEs		1.0 FTE
Classified		40.50 FTEs	15.0 FTEs	5.0 FTEs
Administrators		4.0 FTEs	1.0 FTE	
Classified Manager		1.0 FTE		1.0 FTE
Confidential		1.0 FTE		
Benefits:				
STRS		8.88%	10.73%	12.58%
PERS		11.771%	12.600%	15.000%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		1.9836%	1.9836%	1.9836%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		6.00%	8.00%	8.00%
Operations:				
Adjust Board Election Cost		\$ 266,000	\$ -	\$ 268,000
OPEB Debt Payment		\$ 2,022,505	\$ 2,062,303	\$ 2,103,993
Fund Transfer in/(out):				
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)	\$ (500,000)
Transfer to Child Nutrition (F61)		\$ (325,071)		
Transfer to Property & Liabilities (F67)		\$ (100,000)	\$ (100,000)	\$ (100,000)
Transfer from OPEB Funds (F20 / F71)		\$	\$ 3,000,000	\$ 3,000,000
Contribute to Restr. Routine Maint (F06)		\$ (5,750,000)	\$ (7,189,000)	\$ (7,471,000)
Contribute to Special Ed (F05)		\$ (27,817,089)	\$ (29,702,360)	\$ (31,130,237)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2014/15 First Interim Budget and Multi-Years Projection

Categories	2014/15 First Interim			2015/16 Projection			2016/17 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	\$ 194,128,076	\$ -	\$ 194,128,076	\$ 202,165,561	\$ -	\$ 202,165,561	\$ 208,852,615	\$ -	\$ 208,852,615
Federal	\$ 181,062	\$ 11,874,812	\$ 12,055,874	\$ 181,062	\$ 11,594,112	\$ 11,775,174	\$ 181,062	\$ 11,594,112	\$ 11,775,174
Other State	\$ 6,486,801	\$ 3,626,443	\$ 10,113,244	\$ 4,771,662	\$ 3,681,214	\$ 8,452,876	\$ 4,756,715	\$ 3,688,562	\$ 8,445,277
Local	\$ 5,511,717	\$ 3,375,555	\$ 8,887,272	\$ 3,920,035	\$ 3,375,624	\$ 7,295,659	\$ 2,675,035	\$ 3,516,880	\$ 6,191,915
Total Revenues	\$ 206,307,656	\$ 18,876,810	\$ 225,184,466	\$ 211,038,320	\$ 18,650,950	\$ 229,689,271	\$ 216,465,427	\$ 18,799,554	\$ 235,264,982
Expenditures									
Certificated Salaries	\$ 91,749,121	\$ 18,562,329	\$ 110,311,450	\$ 93,252,703	\$ 17,298,664	\$ 110,551,367	\$ 94,402,357	\$ 17,558,144	\$ 111,960,501
Classified Salaries	\$ 20,058,848	\$ 8,883,478	\$ 28,942,326	\$ 20,739,974	\$ 9,586,339	\$ 30,326,313	\$ 21,502,935	\$ 9,777,865	\$ 31,280,801
Employee Benefits	\$ 46,600,956	\$ 12,825,200	\$ 59,426,156	\$ 51,252,371	\$ 14,000,939	\$ 65,253,309	\$ 56,272,045	\$ 15,344,363	\$ 71,616,408
Books & Supplies	\$ 2,510,032	\$ 4,987,264	\$ 7,497,296	\$ 2,462,296	\$ 4,609,937	\$ 7,072,233	\$ 2,462,296	\$ 4,609,937	\$ 7,072,233
Operation & Contracted Services	\$ 13,303,015	\$ 7,651,465	\$ 20,954,480	\$ 12,830,405	\$ 7,162,293	\$ 19,992,697	\$ 13,410,848	\$ 7,196,004	\$ 20,606,852
Capital Outlay	\$ 50,151	\$ 178,454	\$ 228,605	\$ 25,000	\$ 125,454	\$ 150,454	\$ 25,000	\$ 125,454	\$ 150,454
Other Outgo & ROC/P Transfer	\$ 3,791,219	\$ 143,753	\$ 3,934,972	\$ 3,791,219	\$ 183,753	\$ 3,974,972	\$ 3,791,219	\$ 183,753	\$ 3,974,972
Direct Support/Indirect Costs	\$ (3,313,091)	\$ 2,940,496	\$ (372,595)	\$ (3,238,883)	\$ 2,948,725	\$ (290,158)	\$ (3,345,987)	\$ 3,059,265	\$ (286,722)
Debt Services	\$ 2,022,505	\$ -	\$ 2,022,505	\$ 2,062,303	\$ -	\$ 2,062,303	\$ 2,103,993	\$ -	\$ 2,103,993
Total Expenditures	\$ 176,772,756	\$ 56,172,439	\$ 232,945,195	\$ 183,177,387	\$ 55,916,103	\$ 239,093,490	\$ 190,624,705	\$ 57,854,786	\$ 248,479,491
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ 29,534,900	\$ (37,295,629)	\$ (7,760,729)	\$ 27,860,934	\$ (37,265,153)	\$ (9,404,219)	\$ 25,840,722	\$ (39,055,231)	\$ (13,214,509)
Other Sources / Uses									
Transfer to F14, Deferred Maint.	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Transfer to Child Nutrition Fund 61	\$ 325,071		\$ 325,071	\$ -		\$ -	\$ -		\$ -
Transfer to Properties/Liab Fund F67	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Transfer from OPEB Fund(s)			\$ -	\$ 3,000,000		\$ 3,000,000	\$ 3,000,000		\$ 3,000,000
Contribute to Special Ed	\$ (27,817,089)	\$ 27,817,089	\$ -	\$ (29,702,360)	\$ 29,702,360	\$ -	\$ (31,130,237)	\$ 31,130,237	\$ -
Contribute to Restr Routine Maintenance	\$ (5,750,000)	\$ 5,750,000	\$ -	\$ (7,189,000)	\$ 7,189,000	\$ -	\$ (7,471,000)	\$ 7,471,000	\$ -
Net Increase (Decrease) in Fund Balance	\$ (4,957,260)	\$ (3,728,540)	\$ (8,685,800)	\$ (6,630,426)	\$ (373,793)	\$ (7,004,219)	\$ (10,360,515)	\$ (453,994)	\$ (10,814,509)
BEGINNING BALANCE	\$ 28,313,976	\$ 4,874,681	\$ 33,188,657	\$ 23,356,716	\$ 1,146,141	\$ 24,502,857	\$ 16,726,290	\$ 772,348	\$ 17,498,638
ENDING BALANCE BEFORE RESERVE	\$ 23,356,716	\$ 1,146,141	\$ 24,502,857	\$ 16,726,290	\$ 772,348	\$ 17,498,638	\$ 6,365,775	\$ 318,354	\$ 6,684,129
Revolving Cash	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500
Stores	\$ 159,435		\$ 159,435	\$ 159,435		\$ 159,435	\$ 159,435		\$ 159,435
Fund 17, General Reserve	\$ 12,264,943		\$ 12,264,943	\$ 12,387,592		\$ 12,387,592	\$ 12,511,468		\$ 12,511,468
ENDING FUND BALANCE	\$ 35,783,594	\$ 1,146,141	\$ 36,929,735	\$ 29,275,817	\$ 772,348	\$ 30,048,166	\$ 19,039,179	\$ 318,354	\$ 19,357,533

15.23%

12.15%

7.58%

**EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2014/15 First Interim**

Ending Fund Balance Projection

Categories	2014/15 First Interim			2015/16 Projection			2016/17 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$159,435		\$159,435	\$159,435		\$159,435	\$159,435		\$159,435
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000	\$500,000		\$500,000
EIA & Supplemental	\$1,981,062		\$1,981,062	\$2,024,851		\$2,024,851	\$2,014,486		\$2,014,486
Reserve for Balancing Multi-year Projection	\$20,875,654		\$20,875,654	\$14,201,439		\$14,201,439	\$3,851,290		\$3,851,290
Restricted Categorical Programs									
Medical Reimbursement		\$640,112	\$640,112		\$200,000	\$200,000			\$0
Prop 39 Clean Energy		\$312,253	\$312,253			\$0			\$0
Restricted Lottery		\$37,226	\$37,226			\$0			\$0
Restricted Routine Maintenance		\$156,550	\$156,550		\$572,348	\$572,348		\$318,354	\$318,354
Fund 17, General Reserve	\$12,264,943		\$12,264,943	\$12,387,592		\$12,387,592	\$12,511,468		\$12,511,468
ENDING FUND BALANCE	\$35,783,594	\$1,146,141	\$36,929,735	\$29,275,817	\$772,348	\$30,048,165	\$19,039,179	\$318,354	\$19,357,533
	15.23%			12.15%			7.58%		

**East Side Union High School District
Restricted General Fund**

Categories	2014/15 First Interim			2015/16 Projection			2016/17 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ 7,395,647	\$ 4,479,165	\$ 11,874,812	\$ 7,637,852	\$ 3,956,260	\$ 11,594,112	\$ 7,637,852	\$ 3,956,260	\$ 11,594,112
Other State	\$ 2,269,413	\$ 1,357,030	\$ 3,626,443	\$ 2,324,184	\$ 1,357,030	\$ 3,681,214	\$ 2,331,532	\$ 1,357,030	\$ 3,688,562
Local	\$ 3,611,859	\$ (236,304)	\$ 3,375,555	\$ 3,683,058	\$ (307,434)	\$ 3,375,624	\$ 3,883,058	\$ (366,178)	\$ 3,516,880
Total Revenues	\$ 13,276,919	\$ 5,599,891	\$ 18,876,810	\$ 13,645,094	\$ 5,005,856	\$ 18,650,950	\$ 13,852,442	\$ 4,947,112	\$ 18,799,554
Expenditures									
Certificated Salaries	\$ 5,806,288	\$ 12,756,041	\$ 18,562,329	\$ 4,351,282	\$ 12,947,382	\$ 17,298,664	\$ 4,416,552	\$ 13,141,592	\$ 17,558,144
Classified Salaries	\$ 3,501,329	\$ 5,382,149	\$ 8,883,478	\$ 4,092,356	\$ 5,493,983	\$ 9,586,339	\$ 4,174,203	\$ 5,603,663	\$ 9,777,865
Employee Benefits	\$ 3,630,288	\$ 9,194,912	\$ 12,825,200	\$ 3,972,083	\$ 10,028,856	\$ 14,000,939	\$ 4,366,892	\$ 10,977,471	\$ 15,344,363
Books & Supplies	\$ 4,861,637	\$ 125,627	\$ 4,987,264	\$ 4,487,637	\$ 122,300	\$ 4,609,937	\$ 4,487,637	\$ 122,300	\$ 4,609,937
Operation & Contracted Services	\$ 3,656,037	\$ 3,995,428	\$ 7,651,465	\$ 3,125,037	\$ 4,037,256	\$ 7,162,293	\$ 3,125,037	\$ 4,070,967	\$ 7,196,004
Capital Outlay	\$ 178,454	\$ -	\$ 178,454	\$ 125,454	\$ -	\$ 125,454	\$ 125,454	\$ -	\$ 125,454
Other Outgo	\$ 42,235	\$ 101,518	\$ 143,753	\$ 42,235	\$ 141,518	\$ 183,753	\$ 42,235	\$ 141,518	\$ 183,753
Direct Support/Indirect Costs	\$ 1,079,191	\$ 1,861,305	\$ 2,940,496	\$ 1,011,803	\$ 1,936,922	\$ 2,948,725	\$ 1,039,427	\$ 2,019,838	\$ 3,059,265
Total Expenditures	\$ 22,755,459	\$ 33,416,980	\$ 56,172,439	\$ 21,207,887	\$ 34,708,216	\$ 55,916,103	\$ 21,777,437	\$ 36,077,349	\$ 57,854,786
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ (9,478,540)	\$ (27,817,089)	\$ (37,295,629)	\$ (7,562,793)	\$ (29,702,360)	\$ (37,265,153)	\$ (7,924,994)	\$ (31,130,237)	\$ (39,055,231)
Other Sources / Uses									
Transfer in / out	\$ 5,750,000	\$ 27,817,089	\$ 33,567,089	\$ 7,189,000	\$ 29,702,360	\$ 36,891,360	\$ 7,471,000	\$ 31,130,237	\$ 38,601,237
Net Increase (Decrease) in Fund Balance	\$ (3,728,540)	\$ (0)	\$ (3,728,540)	\$ (373,793)	\$ 0	\$ (373,793)	\$ (453,994)	\$ 0	\$ (453,994)
BEGINNING BALANCE	\$ 4,874,681	\$ -	\$ 4,874,681	\$ 1,146,141	\$ -	\$ 1,146,141	\$ 772,348	\$ -	\$ 772,348
Fund Balance Adjustment to Unrestricted			\$ -			\$ -			\$ -
ENDING FUND BALANCE	\$ 1,146,141	\$ (0)	\$ 1,146,141	\$ 772,348	\$ 0	\$ 772,348	\$ 318,354	\$ 0	\$ 318,354

SECTION 4

Other Funds

East Side Union High School District 2014/15 First Interim Financial Report

Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is used only for Federal and other State Adult Education Programs. The general Adult Education Program has budgeted in General Fund as part of the State's new Local Control Funding Formula (LCFF). The fund is projected to have a balance of \$232,000 by the year end of 2014/15.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance.

Deferred Maintenance Fund – 14

The State has funded Deferred Maintenance and other prior Tier III program in the State's new Local Control Funding Formula (LCFF). The District keeps Fund 14 as designation for Deferred Maintenance and continue to set-aside \$500,000 each year to reserve for future deferred maintenance projects. In addition, the District has \$8.5 million in Fund 35 which could also be used to support deferred maintenance requirements and emergency capital improvement.

General Reserve Fund for Other Than Capital Outlay Projects – 17

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the Board approved the District to keep a minimum of 6% in this fund for economic uncertainties. The fund is projected to have a balance of \$12.26 million by the end of 2014/15.

OPEB with Revocable Trust Fund – 20

This fund is earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The fund is projected to have a balance of \$2.5 million by the year end of 2014/15.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The fund is projected to have a balance of \$16.6 million by the year end of 2014/15.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The fund is projected to have a balance of \$29.6 million by the year end of 2014/15.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved general obligation bond – Measure I in November 2012. The District only sold the first series of \$20 million bond in November 2013. The fund is projected to have a balance of \$3 million by the year end of 2014/15.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$5.8 million by the year end of 2014/15.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. By the year end of 2014/15 the fund is projected to have a balance of \$8.5 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The fund is projected to have a balance of \$1,568 by the year end of 2014/15.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Starting 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students meals at no charge. Also starting 2014/15 the program will serve suppers for most of the after school programs in the district. The District has 45.39% or 10,755 Free and Reduce students eligible as of 11/7/2014. The fund is projected to need a contribution of \$325,000 from General Fund.

Self Insurance Fund for Property & Liability – 67

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$752,000 by the year end of 2014/15.

Self Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate moneys received for self-insurance activities related to dental and UAS (PPO) medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. By the year end of 2014/15 the fund is projected to have a balance of \$6.17 million which is held by the insurance companies to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. Any postemployment benefit expenditures have to be paid directly to the vendors by the trust holder. The fund is projected to have a balance of \$30 million by the year end of 2014/15.

Scholarship Fund – 73

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship and the second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$704,000 by the year end of 2014/15.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal	\$ 687,631	\$ 783,596	\$ 95,965
Other State	\$ 369,694	\$ 369,694	\$ 0
Local	\$ -	\$ -	\$ -
Total Revenues	\$ 1,057,325	\$ 1,153,290	\$ 95,965
Expenditures			
Certificated Salaries	\$ 449,099	\$ 450,067	\$ 968
Classified Salaries	\$ 155,748	\$ 169,761	\$ 14,013
Employee Benefits	\$ 232,061	\$ 224,561	\$ (7,500)
Books & Supplies	\$ 101,440	\$ 194,501	\$ 93,061
Operation & Contracted Services	\$ 69,784	\$ 70,794	\$ 1,010
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 24,693	\$ 19,105	\$ (5,588)
Total Expenditures	\$ 1,032,825	\$ 1,128,790	\$ 95,965
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 24,500	\$ 24,501	\$ 1
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 207,860	\$ 207,861	\$ 1
Net Increase (Decrease) in Fund Balance	\$ 24,500	\$ 24,501	\$ 1
ENDING BALANCE	\$ 232,360	\$ 232,362	\$ 2

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Federal	\$ 638,883	\$ 690,791	\$ 51,908
Other State	\$ 798,947	\$ 867,300	\$ 68,353
Local	\$ 42,000	\$ 55,222	\$ 13,222
Total Revenues	\$ 1,479,830	\$ 1,613,313	\$ 133,483
Expenditures			
Certificated Salaries	\$ 428,397	\$ 432,679	\$ 4,282
Classified Salaries	\$ 459,226	\$ 537,752	\$ 78,526
Employee Benefits	\$ 554,727	\$ 606,334	\$ 51,607
Books & Supplies	\$ 15,000	\$ 14,003	\$ (997)
Contracted Services	\$ 22,480	\$ 22,546	\$ 66
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,479,830	\$ 1,613,313	\$ 133,483
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ -	\$ (0)	\$ (0)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ -	\$ (0)	\$ (0)
ENDING BALANCE	\$ -	\$ (0)	\$ (0)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 950	\$ 1,010	\$ 60
Total Revenues	\$ 950	\$ 1,010	\$ 60
Expenditures			
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 200,000	\$ 105,000	\$ (95,000)
Contracted Services	\$ 230,000	\$ 380,000	\$ 150,000
Capital Outlay	\$ 70,000	\$ 85,000	\$ 15,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 500,000	\$ 570,000	\$ 70,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (499,050)	\$ (568,990)	\$ (69,940)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	\$ 500,000	\$ 500,000	\$ -
BEGINNING BALANCE	\$ 475,823	\$ 400,322	\$ (75,501)
Net Increase (Decrease) in Fund Balance	\$ 950	\$ (68,990)	\$ (69,940)
ENDING BALANCE	\$ 476,773	\$ 331,332	\$ (145,441)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 62,000	\$ 58,500	\$ (3,500)
Total Revenues	\$ 62,000	\$ 58,500	\$ (3,500)
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 62,000	\$ 58,500	\$ (3,500)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	\$ 12,207,958	\$ 12,206,443	\$ (1,515)
Net Increase (Decrease) in Fund Balance	\$ 62,000	\$ 58,500	\$ (3,500)
ENDING BALANCE	\$ 12,269,958	\$ 12,264,943	\$ (5,015)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB - Revocable Trust
Fund - 20

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 25,200	\$ 9,880	\$ (15,320)
Total Revenues	\$ 25,200	\$ 9,880	\$ (15,320)
Expenditures			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 25,200	\$ 9,880	\$ (15,320)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	\$ 5,968,815	\$ 2,468,365	\$ (3,500,450)
Net Increase (Decrease) in Fund Balance	\$ 25,200	\$ 9,880	\$ (15,320)
ENDING BALANCE	\$ 5,994,015	\$ 2,478,245	\$ (3,515,770)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 125,050	\$ 148,579	\$ 23,529
Total Revenues	\$ 125,050	\$ 148,579	\$ 23,529
Expenditures			
Classified Salaries	\$ 172,021	\$ 169,021	\$ (3,000)
Employee Benefits	\$ 79,241	\$ 79,241	\$ -
Books & Supplies	\$ 125,000	\$ 80,000	\$ (45,000)
Contracted Services	\$ 2,066,000	\$ 1,516,000	\$ (550,000)
Capital Outlay	\$ 21,100,000	\$ 10,100,000	\$ (11,000,000)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,542,262	\$ 11,944,262	\$ (11,598,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (23,417,212)	\$ (11,795,683)	\$ 11,621,529
Other Financing Sources/Uses			
Transfer In			\$ -
BEGINNING BALANCE	\$ 28,735,146	\$ 28,752,944	\$ 17,798
Audit Adjustment for 2013/14		\$ (312,568)	\$ (312,568)
Net Increase (Decrease) in Fund Balance	\$ (23,417,212)	\$ (11,795,683)	\$ 11,621,529
ENDING BALANCE	\$ 5,317,934	\$ 16,644,693	\$ 11,326,759

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 380,040	\$ 283,000	\$ (97,040)
Total Revenues	\$ 380,040	\$ 283,000	\$ (97,040)
Expenditures			
Classified Salaries	\$ 1,275,259	\$ 1,295,259	\$ 20,000
Employee Benefits	\$ 610,590	\$ 613,916	\$ 3,326
Books & Supplies	\$ 3,270,000	\$ 3,630,000	\$ 360,000
Contracted Services	\$ 5,320,900	\$ 4,928,200	\$ (392,700)
Capital Outlay	\$ 50,200,000	\$ 25,150,000	\$ (25,050,000)
Total Expenditures	\$ 60,676,749	\$ 35,617,375	\$ (25,059,374)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (60,296,709)	\$ (35,334,375)	\$ 24,962,334
Other Financing Sources/Uses			
Transfer In			\$ -
BEGINNING BALANCE	\$ 62,463,275	\$ 64,962,770	\$ 2,499,495
Net Increase (Decrease) in Fund Balance	\$ (60,296,709)	\$ (35,334,375)	\$ 24,962,334
ENDING BALANCE	\$ 2,166,566	\$ 29,628,395	\$ 27,461,829

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 78,000	\$ 76,000	\$ (2,000)
Total Revenues	\$ 78,000	\$ 76,000	\$ (2,000)
Expenditures			
Classified Salaries	\$ 41,957	\$ 69,178	\$ 27,221
Employee Benefits	\$ 25,830	\$ 29,656	\$ 3,826
Books & Supplies	\$ 180,000	\$ 1,000,000	\$ 820,000
Contracted Services	\$ 4,557,500	\$ 4,015,500	\$ (542,000)
Capital Outlay	\$ 12,195,000	\$ 10,195,000	\$ (2,000,000)
Total Expenditures	\$ 17,000,287	\$ 15,309,334	\$ (1,690,953)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (16,922,287)	\$ (15,233,334)	\$ 1,688,953
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 18,312,219	\$ 18,417,548	\$ 105,329
Audit Adjustment for 2013/14		\$ (120,210)	\$ (120,210)
Net Increase (Decrease) in Fund Balance	\$ (16,922,287)	\$ (15,233,334)	\$ 1,688,953
ENDING BALANCE	\$ 1,389,932	\$ 3,064,004	\$ 1,674,072

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 1,822,000	\$ 2,225,000	\$ 403,000
Total Revenues	\$ 1,822,000	\$ 2,225,000	\$ 403,000
Expenditures			
Books & Supplies	\$ 1,000	\$ 1,000	\$ -
Operation and Contracted Services	\$ 475,000	\$ 475,000	\$ -
Capital Outlay	\$ 2,720,000	\$ 2,000,000	\$ (720,000)
Total Expenditures	\$ 3,196,000	\$ 2,476,000	\$ (720,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (1,374,000)	\$ (251,000)	\$ 1,123,000
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 5,987,718	\$ 6,019,131	\$ 31,413
Net Increase (Decrease) in Fund Balance	\$ (1,374,000)	\$ (251,000)	\$ 1,123,000
ENDING BALANCE	\$ 4,613,718	\$ 5,768,131	\$ 1,154,413

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Other State Revenue	\$ -	\$ -	\$ -
Local	\$ 50,000	\$ 49,794	\$ (206)
Total Revenues	\$ 50,000	\$ 49,794	\$ (206)
Expenditures			
Books and Supplies	\$ -	\$ 50,000	\$ 50,000
Contracted Services & Operating Exp	\$ 500,000	\$ 300,000	\$ (200,000)
Capital Outlay	\$ 4,000,000	\$ 2,700,000	\$ (1,300,000)
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,500,000	\$ 3,050,000	\$ (1,450,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (4,450,000)	\$ (3,000,206)	\$ 1,449,794
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	\$ 11,403,813	\$ 11,518,506	\$ 114,693
Net Increase (Decrease) in Fund Balance	\$ (4,450,000)	\$ (3,000,206)	\$ 1,449,794
ENDING BALANCE	\$ 6,953,813	\$ 8,518,300	\$ 1,564,487

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 10	\$ 10	\$ -
Total Revenues	\$ 10	\$ 10	\$ -
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 10	\$ 10	\$ -
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 1,559	\$ 1,558	\$ (1)
Net Increase (Decrease) in Fund Balance	\$ 10	\$ 10	\$ -
ENDING BALANCE	\$ 1,569	\$ 1,568	\$ (1)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Federal	\$ 4,657,487	\$ 4,130,124	\$ (527,363)
Other State	\$ 453,025	\$ 322,263	\$ (130,762)
Local	\$ 2,059,304	\$ 1,788,511	\$ (270,793)
Total Revenues	\$ 7,169,816	\$ 6,240,898	\$ (928,918)
Expenditures			
Classified Salaries	\$ 2,699,851	\$ 2,517,994	\$ (181,857)
Employee Benefits	\$ 1,592,296	\$ 1,606,998	\$ 14,702
Books & Supplies	\$ 2,396,016	\$ 2,049,716	\$ (346,300)
Contracted Services	\$ 69,464	\$ 37,771	\$ (31,693)
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 384,509	\$ 353,490	\$ (31,019)
Total Expenditures	\$ 7,142,136	\$ 6,565,969	\$ (576,167)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 27,680	\$ (325,071)	\$ (352,751)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund		\$ 325,071	\$ 325,071
BEGINNING BALANCE	\$ 194,642	\$ -	\$ (194,642)
Net Increase (Decrease) in Fund Balance	\$ 27,680	\$ -	\$ (27,680)
ENDING BALANCE	\$ 222,322	\$ -	\$ (222,322)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 200,000	\$ 366,683	\$ 166,683
Total Revenues	\$ 200,000	\$ 366,683	\$ 166,683
Expenditures			
Books & Supplies	\$ 32,000	\$ 85,000	\$ 53,000
Contracted Services	\$ 390,000	\$ 290,000	\$ (100,000)
Total Expenditures	\$ 422,000	\$ 375,000	\$ (47,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (222,000)	\$ (8,317)	\$ 213,683
Other Financing Sources/Uses			
Transfer In	\$ 100,000	\$ 100,000	\$ -
BEGINNING BALANCE	\$ 732,042	\$ 660,436	\$ (71,606)
Net Increase (Decrease) in Fund Balance	\$ (122,000)	\$ 91,683	\$ 213,683
ENDING BALANCE	\$ 610,042	\$ 752,119	\$ 142,077

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2014/15 Adopted Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 3,146,832	\$ 3,033,833	\$ (112,999)
Total Revenues	\$ 3,146,832	\$ 3,033,833	\$ (112,999)
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 3,146,832	\$ 3,146,832	\$ -
Total Expenditures	\$ 3,146,832	\$ 3,146,832	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ -	\$ (112,999)	\$ (112,999)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 4,422,675	\$ 6,280,924	\$ 1,858,249
Net Increase (Decrease) in Fund Balance	\$ -	\$ (112,999)	\$ (112,999)
ENDING BALANCE	\$ 4,422,675	\$ 6,167,925	\$ 1,745,250

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2014/15 Proposed Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 2,950,000	\$ 1,820,000	\$ (1,130,000)
Total Revenues	\$ 2,950,000	\$ 1,820,000	\$ (1,130,000)
Expenditures			
Contracted Services	\$ 33,500	\$ 42,270	\$ 8,770
Total Expenditures	\$ 33,500	\$ 42,270	\$ 8,770
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 2,916,500	\$ 1,777,730	\$ (1,138,770)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 27,737,400	\$ 28,179,981	\$ 442,581
Net Increase (Decrease) in Fund Balance	\$ 2,916,500	\$ 1,777,730	\$ (1,138,770)
ENDING BALANCE	\$ 30,653,900	\$ 29,957,711	\$ (696,189)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2014/15 Proposed Budget	2014/15 First Interim	Variance
Revenues			
Local	\$ 62,000	\$ 26,000	\$ (36,000)
Total Revenues	\$ 62,000	\$ 26,000	\$ (36,000)
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 42,000	\$ 42,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 42,000	\$ 42,000	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 20,000	\$ (16,000)	\$ (36,000)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 694,596	\$ 720,213	\$ 25,617
Net Increase (Decrease) in Fund Balance	\$ 20,000	\$ (16,000)	\$ (36,000)
ENDING BALANCE	\$ 714,596	\$ 704,213	\$ (10,383)

SECTION 5

SACS Reporting Forms

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
01I	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	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
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	G	G	G	G
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2014 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: Karen Poon Telephone: 408-347-5220
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Criteria and Standards Review Summary

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

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

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

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

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

Description	Resource Codes	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	193,199,615.00	191,965,056.00	31,575,045.75	194,128,076.00	2,163,020.00	1.1%
2) Federal Revenue		8100-8299	181,062.00	181,062.00	0.00	181,062.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,751,060.00	4,751,060.00	104,827.50	6,486,801.00	1,735,741.00	36.5%
4) Other Local Revenue		8600-8799	5,044,131.00	5,331,928.81	1,998,195.15	5,511,717.00	179,788.19	3.4%
5) TOTAL, REVENUES			203,175,868.00	202,229,106.81	33,678,068.40	206,307,656.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,786,402.00	91,432,825.50	26,962,934.69	91,749,121.00	(316,295.50)	-0.3%
2) Classified Salaries		2000-2999	20,671,234.00	20,672,108.43	5,636,735.88	20,058,848.00	613,260.43	3.0%
3) Employee Benefits		3000-3999	47,835,792.00	47,811,656.86	15,081,384.48	46,600,956.00	1,210,700.86	2.5%
4) Books and Supplies		4000-4999	2,370,891.00	4,545,186.58	655,178.33	2,510,032.00	2,035,154.58	44.8%
5) Services and Other Operating Expenditures		5000-5999	12,603,862.00	12,720,345.82	4,184,734.42	13,303,015.00	(582,669.18)	-4.6%
6) Capital Outlay		6000-6999	22,000.00	22,000.00	24,854.98	50,151.00	(28,151.00)	-128.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,813,724.00	5,813,724.00	538,962.18	5,813,724.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,280,340.00)	(3,474,178.00)	(822,206.78)	(3,313,091.00)	(161,087.00)	4.6%
9) TOTAL, EXPENDITURES			177,823,565.00	179,543,669.19	52,262,578.18	176,772,756.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			25,352,303.00	22,685,437.62	(18,584,509.78)	29,534,900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	600,000.00	0.00	925,071.00	(325,071.00)	-54.2%
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	(33,811,096.00)	(33,811,096.00)	0.00	(33,567,089.00)	244,007.00	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,411,096.00)	(34,411,096.00)	0.00	(34,492,160.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,058,793.00)	(11,725,658.38)	(18,584,509.78)	(4,957,260.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,475,910.85	28,475,910.85		28,475,910.85	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)			28,475,910.85	28,475,910.85		28,475,910.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,475,910.85	28,475,910.85		28,475,910.85		
2) Ending Balance, June 30 (E + F1e)			19,417,117.85	16,750,252.47		23,518,650.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	179,686.00	159,425.00		159,435.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			19,234,931.85	16,588,327.47		23,356,715.85		

Description	Resource Codes	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	95,227,594.00	93,993,035.00	25,727,926.00	89,659,731.00	(4,333,304.00)	-4.6%
Education Protection Account State Aid - Current Year		8012	25,181,351.00	25,181,351.00	7,612,694.00	30,480,798.00	5,299,447.00	21.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	567,851.00	567,851.00	0.00	579,009.00	11,158.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	73,479,363.00	73,479,363.00	0.00	79,760,678.00	6,281,315.00	8.5%
Unsecured Roll Taxes		8042	6,845,847.00	6,845,847.00	0.00	6,712,241.00	(133,606.00)	-2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,717,000.00	2,717,000.00	1,187,645.55	3,372,000.00	655,000.00	24.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	58,301.20	(4,866,922.00)	(4,866,922.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	575,000.00	575,000.00	0.00	782,726.00	207,726.00	36.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			204,594,006.00	203,359,447.00	34,586,566.75	206,480,261.00	3,120,814.00	1.5%
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	(11,394,391.00)	(11,394,391.00)	(3,011,521.00)	(12,352,185.00)	(957,794.00)	8.4%
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			193,199,615.00	191,965,056.00	31,575,045.75	194,128,076.00	2,163,020.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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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	181,062.00	181,062.00	0.00	181,062.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			181,062.00	181,062.00	0.00	181,062.00	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	1,260,812.00	1,260,812.00	0.00	2,846,316.00	1,585,504.00	125.8%
Lottery - Unrestricted and Instructional Materials		8560	3,460,412.00	3,460,412.00	87,182.50	3,610,649.00	150,237.00	4.3%
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	29,836.00	29,836.00	17,645.00	29,836.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,751,060.00	4,751,060.00	104,827.50	6,486,801.00	1,735,741.00	36.5%

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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	752,976.00	752,976.00	0.00	752,976.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	83,065.20	228,286.00	228,286.00	New
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	188,155.00	188,155.00	25,931.76	188,155.00	0.00	0.0%
Interest		8660	125,000.00	125,000.00	27,679.15	125,000.00	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	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	428,000.00	428,000.00	131,263.35	443,000.00	15,000.00	3.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	475,000.00	750,781.71	355,090.04	675,000.00	(75,781.71)	-10.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	12,016.10	12,016.10	0.00	(12,016.10)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,075,000.00	3,075,000.00	1,363,149.55	3,099,300.00	24,300.00	0.8%
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			5,044,131.00	5,331,928.81	1,998,195.15	5,511,717.00	179,788.19	3.4%
TOTAL, REVENUES			203,175,868.00	202,229,106.81	33,678,068.40	206,307,656.00	4,078,549.19	2.0%

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	74,212,378.00	73,919,373.00	21,600,338.78	74,104,519.00	(185,146.00)	-0.3%
Certificated Pupil Support Salaries		1200	5,294,370.00	5,247,025.00	1,542,354.24	5,496,259.00	(249,234.00)	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,524,869.00	6,527,681.50	2,098,598.79	6,297,737.00	229,944.50	3.5%
Other Certificated Salaries		1900	5,754,785.00	5,738,746.00	1,721,642.88	5,850,606.00	(111,860.00)	-1.9%
TOTAL, CERTIFICATED SALARIES			91,786,402.00	91,432,825.50	26,962,934.69	91,749,121.00	(316,295.50)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	374,808.00	358,511.93	86,001.80	373,603.00	(15,091.07)	-4.2%
Classified Support Salaries		2200	6,308,328.00	6,325,828.00	1,928,745.56	6,266,047.00	59,781.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,582,335.00	1,582,335.00	504,257.98	1,568,143.00	14,192.00	0.9%
Clerical, Technical and Office Salaries		2400	9,067,600.00	9,080,800.00	2,637,643.54	8,590,250.00	490,550.00	5.4%
Other Classified Salaries		2900	3,338,163.00	3,324,633.50	480,087.00	3,260,805.00	63,828.50	1.9%
TOTAL, CLASSIFIED SALARIES			20,671,234.00	20,672,108.43	5,636,735.88	20,058,848.00	613,260.43	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,593,386.00	8,560,230.58	2,339,209.27	7,981,472.00	578,758.58	6.8%
PERS		3201-3202	2,157,169.00	2,161,309.90	649,878.16	2,173,675.00	(12,365.10)	-0.6%
OASDI/Medicare/Alternative		3301-3302	2,924,746.00	2,929,284.17	815,381.35	2,852,608.00	76,676.17	2.6%
Health and Welfare Benefits		3401-3402	27,390,759.00	27,389,498.24	8,752,240.92	26,843,395.00	546,103.24	2.0%
Unemployment Insurance		3501-3502	56,267.00	56,320.60	16,325.10	55,929.00	391.60	0.7%
Workers' Compensation		3601-3602	2,223,684.00	2,225,224.38	648,590.94	2,219,714.00	5,510.38	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	(221,238.81)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,413,296.00	3,413,303.99	1,004,512.55	3,397,678.00	15,625.99	0.5%
Other Employee Benefits		3901-3902	1,076,485.00	1,076,485.00	1,076,485.00	1,076,485.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,835,792.00	47,811,656.86	15,081,384.48	46,600,956.00	1,210,700.86	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	161,630.00	137,630.00	3,623.30	89,630.00	48,000.00	34.9%
Books and Other Reference Materials		4200	73,280.00	85,468.76	4,189.98	36,579.00	48,889.76	57.2%
Materials and Supplies		4300	1,884,200.00	4,052,373.43	601,237.32	2,158,789.00	1,893,584.43	46.7%
Noncapitalized Equipment		4400	251,781.00	269,714.39	46,127.73	225,034.00	44,680.39	16.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,370,891.00	4,545,186.58	655,178.33	2,510,032.00	2,035,154.58	44.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,040,985.00	2,040,985.00	11,416.00	2,140,985.00	(100,000.00)	-4.9%
Travel and Conferences		5200	146,276.00	142,601.00	40,445.19	217,291.00	(74,690.00)	-52.4%
Dues and Memberships		5300	278,321.00	293,026.00	41,356.40	320,247.00	(27,221.00)	-9.3%
Insurance		5400-5450	1,268,591.00	1,268,591.00	1,268,723.00	1,268,723.00	(132.00)	0.0%
Operations and Housekeeping Services		5500	3,542,781.00	3,522,781.00	747,948.39	3,533,907.00	(11,126.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,443,391.00	1,484,613.46	222,336.63	1,477,663.00	6,950.46	0.5%
Transfers of Direct Costs		5710	(138,844.00)	(167,152.00)	(33,196.46)	(148,158.00)	(18,994.00)	11.4%
Transfers of Direct Costs - Interfund		5750	(38,510.00)	(39,010.00)	2,043.10	(57,919.00)	18,909.00	-48.5%
Professional/Consulting Services and Operating Expenditures		5800	2,978,196.00	3,064,745.36	1,647,185.47	3,343,807.00	(279,061.64)	-9.1%
Communications		5900	1,082,675.00	1,109,165.00	236,476.70	1,206,469.00	(97,304.00)	-8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,603,862.00	12,720,345.82	4,184,734.42	13,303,015.00	(582,669.18)	-4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22,000.00	22,000.00	24,854.98	50,151.00	(28,151.00)	-128.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,000.00	22,000.00	24,854.98	50,151.00	(28,151.00)	-128.0%
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	330,000.00	330,000.00	0.00	330,000.00	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	3,461,219.00	3,461,219.00	(277,290.32)	3,461,219.00	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	1,632,505.00	1,632,505.00	658,879.02	1,632,505.00	0.00	0.0%
Other Debt Service - Principal		7439	390,000.00	390,000.00	157,373.48	390,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,813,724.00	5,813,724.00	538,962.18	5,813,724.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,871,138.00)	(3,070,564.00)	(727,031.69)	(2,940,496.00)	(130,068.00)	4.2%
Transfers of Indirect Costs - Interfund		7350	(409,202.00)	(403,614.00)	(95,175.09)	(372,595.00)	(31,019.00)	7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,280,340.00)	(3,474,178.00)	(822,206.78)	(3,313,091.00)	(161,087.00)	4.6%
TOTAL, EXPENDITURES			177,823,565.00	179,543,669.19	52,262,578.18	176,772,756.00	2,770,913.19	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	600,000.00	600,000.00	0.00	925,071.00	(325,071.00)	-54.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	600,000.00	0.00	925,071.00	(325,071.00)	-54.2%
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	(33,811,096.00)	(33,811,096.00)	0.00	(33,567,089.00)	244,007.00	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(33,811,096.00)	(33,811,096.00)	0.00	(33,567,089.00)	244,007.00	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,411,096.00)	(34,411,096.00)	0.00	(34,492,160.00)	(81,064.00)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	11,701,186.00	13,442,940.36	1,178,858.10	11,874,812.00	(1,568,128.36)	-11.7%
3) Other State Revenue		8300-8599	3,611,019.00	3,931,158.66	947,904.33	3,626,443.00	(304,715.66)	-7.8%
4) Other Local Revenue		8600-8799	2,973,969.00	3,890,121.75	1,918,158.82	3,375,555.00	(514,566.75)	-13.2%
5) TOTAL, REVENUES			18,286,174.00	21,264,220.77	4,044,921.25	18,876,810.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,431,789.00	16,857,678.98	5,167,541.35	18,562,329.00	(1,704,650.02)	-10.1%
2) Classified Salaries		2000-2999	8,730,993.00	9,094,854.12	2,478,771.48	8,883,478.00	211,376.12	2.3%
3) Employee Benefits		3000-3999	13,117,532.00	12,801,751.12	3,858,953.27	12,825,198.00	(23,446.88)	-0.2%
4) Books and Supplies		4000-4999	5,140,711.00	10,437,748.28	1,664,406.39	4,987,263.00	5,450,485.28	52.2%
5) Services and Other Operating Expenditures		5000-5999	6,945,519.00	7,331,648.93	1,502,735.06	7,651,466.00	(319,817.07)	-4.4%
6) Capital Outlay		6000-6999	87,000.00	132,000.00	52,847.05	178,454.00	(46,454.00)	-35.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	143,753.00	223,753.00	1,264.77	143,753.00	80,000.00	35.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,871,138.00	3,070,564.00	727,031.69	2,940,496.00	130,068.00	4.2%
9) TOTAL, EXPENDITURES			56,468,435.00	59,949,998.43	15,453,551.06	56,172,437.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,182,261.00)	(38,685,777.66)	(11,408,629.81)	(37,295,627.00)		
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	33,811,096.00	33,811,096.00	0.00	33,567,089.00	(244,007.00)	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,811,096.00	33,811,096.00	0.00	33,567,089.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,371,165.00)	(4,874,681.66)	(11,408,629.81)	(3,728,538.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,874,681.66	4,874,681.66		4,874,681.66	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)			4,874,681.66	4,874,681.66		4,874,681.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,874,681.66	4,874,681.66		4,874,681.66		
2) Ending Balance, June 30 (E + F1e)			503,516.66	0.00		1,146,143.66		
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	966,411.63	0.00		1,146,144.02		
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	(462,894.97)	0.00		(0.36)		

Description	Resource Codes	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	3,978,201.00	4,224,698.97	1,122.97	4,239,145.00	14,446.03	0.3%
Special Education Discretionary Grants		8182	278,211.00	240,019.64	37,280.64	240,020.00	0.36	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	3,960,324.00	4,741,972.42	232,849.42	3,886,875.00	(855,097.42)	-18.0%
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	713,842.00	713,842.00	330,440.00	713,842.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	75,589.00	141,237.49	18,897.49	36,317.00	(104,920.49)	-74.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	367,038.00	661,716.65	210,990.65	238,218.00	(423,498.65)	-64.0%
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	324,087.00	437,703.99	99,693.49	360,601.00	(77,102.99)	-17.6%
Vocational and Applied Technology Education	3500-3699	8290	569,584.00	657,516.45	(10,499.55)	657,516.00	(0.45)	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	1,434,310.00	1,624,232.75	258,082.99	1,502,278.00	(121,954.75)	-7.5%
TOTAL, FEDERAL REVENUE			11,701,186.00	13,442,940.36	1,178,858.10	11,874,812.00	(1,568,128.36)	-11.7%
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	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	823,908.00	823,908.00	98,736.88	1,034,658.00	210,750.00	25.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	308,944.00	308,944.00	0.00	159,930.00	(149,014.00)	-48.2%
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	2,478,167.00	2,798,306.66	849,167.45	2,431,855.00	(366,451.66)	-13.1%
TOTAL, OTHER STATE REVENUE			3,611,019.00	3,931,158.66	947,904.33	3,626,443.00	(304,715.66)	-7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	42,235.00	122,235.00	0.00	42,235.00	(80,000.00)	-65.4%
All Other Local Revenue		8699	3,253,228.00	4,089,380.75	2,042,813.82	3,849,624.00	(239,756.75)	-5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	(321,494.00)	(321,494.00)	(124,655.00)	(516,304.00)	(194,810.00)	60.6%
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			2,973,969.00	3,890,121.75	1,918,158.82	3,375,555.00	(514,566.75)	-13.2%
TOTAL, REVENUES			18,286,174.00	21,264,220.77	4,044,921.25	18,876,810.00	(2,387,410.77)	-11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,240,401.00	10,112,225.92	3,023,289.73	9,962,579.00	149,646.92	1.5%
Certificated Pupil Support Salaries		1200	1,677,602.00	1,472,097.07	314,540.51	1,291,301.00	180,796.07	12.3%
Certificated Supervisors' and Administrators' Salaries		1300	597,527.00	574,127.00	219,057.37	620,627.00	(46,500.00)	-8.1%
Other Certificated Salaries		1900	6,916,259.00	4,699,228.99	1,610,653.74	6,687,822.00	(1,988,593.01)	-42.3%
TOTAL, CERTIFICATED SALARIES			19,431,789.00	16,857,678.98	5,167,541.35	18,562,329.00	(1,704,650.02)	-10.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,137,924.00	5,411,424.00	1,318,565.45	5,356,120.00	55,304.00	1.0%
Classified Support Salaries		2200	2,249,488.00	2,250,488.00	674,982.67	2,160,462.00	90,026.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	143,831.00	143,831.00	48,006.00	144,018.00	(187.00)	-0.1%
Clerical, Technical and Office Salaries		2400	737,433.00	788,697.40	207,417.63	723,221.00	65,476.40	8.3%
Other Classified Salaries		2900	462,317.00	500,413.72	229,799.73	499,657.00	756.72	0.2%
TOTAL, CLASSIFIED SALARIES			8,730,993.00	9,094,854.12	2,478,771.48	8,883,478.00	211,376.12	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,622,208.00	1,484,493.21	430,121.65	1,577,516.00	(93,022.79)	-6.3%
PERS		3201-3202	983,478.00	1,024,602.06	292,257.25	1,052,665.00	(28,062.94)	-2.7%
OASDI/Medicare/Alternative		3301-3302	950,086.00	955,015.43	272,091.42	974,073.00	(19,057.57)	-2.0%
Health and Welfare Benefits		3401-3402	8,164,290.00	8,025,712.75	2,499,301.70	7,833,184.00	192,528.75	2.4%
Unemployment Insurance		3501-3502	13,480.00	12,902.17	3,806.83	13,615.00	(712.83)	-5.5%
Workers' Compensation		3601-3602	533,214.00	505,651.42	151,849.72	543,010.00	(37,358.58)	-7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	850,776.00	793,374.08	209,524.70	831,135.00	(37,760.92)	-4.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,117,532.00	12,801,751.12	3,858,953.27	12,825,198.00	(23,446.88)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,017,660.00	739,408.00	731,726.97	1,259,137.00	(519,729.00)	-70.3%
Books and Other Reference Materials		4200	135,025.00	173,235.00	49,371.36	109,276.00	63,959.00	36.9%
Materials and Supplies		4300	2,906,201.00	9,191,272.51	749,933.66	2,894,686.00	6,296,586.51	68.5%
Noncapitalized Equipment		4400	1,081,825.00	333,832.77	133,374.40	724,164.00	(390,331.23)	-116.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,140,711.00	10,437,748.28	1,664,406.39	4,987,263.00	5,450,485.28	52.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,487,761.00	3,417,761.00	200,954.91	3,516,761.00	(99,000.00)	-2.9%
Travel and Conferences		5200	334,463.00	335,162.23	69,596.20	386,229.00	(51,066.77)	-15.2%
Dues and Memberships		5300	30,500.00	49,000.00	0.00	0.00	49,000.00	100.0%
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	661,540.00	660,866.71	135,975.51	620,756.00	40,110.71	6.1%
Transfers of Direct Costs		5710	138,844.00	167,152.00	33,196.46	148,158.00	18,994.00	11.4%
Transfers of Direct Costs - Interfund		5750	6,800.00	8,300.00	3,535.75	36,373.00	(28,073.00)	-338.2%
Professional/Consulting Services and Operating Expenditures		5800	2,277,611.00	2,685,206.99	1,059,453.40	2,938,266.00	(253,059.01)	-9.4%
Communications		5900	8,000.00	8,200.00	22.83	4,923.00	3,277.00	40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,945,519.00	7,331,648.93	1,502,735.06	7,651,466.00	(319,817.07)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	87,000.00	132,000.00	52,847.05	178,454.00	(46,454.00)	-35.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			87,000.00	132,000.00	52,847.05	178,454.00	(46,454.00)	-35.2%
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	31,518.00	31,518.00	0.00	31,518.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	42,235.00	122,235.00	1,264.77	42,235.00	80,000.00	65.4%
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	70,000.00	70,000.00	0.00	70,000.00	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)			143,753.00	223,753.00	1,264.77	143,753.00	80,000.00	35.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,871,138.00	3,070,564.00	727,031.69	2,940,496.00	130,068.00	4.2%
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			2,871,138.00	3,070,564.00	727,031.69	2,940,496.00	130,068.00	4.2%
TOTAL, EXPENDITURES			56,468,435.00	59,949,998.43	15,453,551.06	56,172,437.00	3,777,561.43	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	33,811,096.00	33,811,096.00	0.00	33,567,089.00	(244,007.00)	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			33,811,096.00	33,811,096.00	0.00	33,567,089.00	(244,007.00)	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,811,096.00	33,811,096.00	0.00	33,567,089.00	244,007.00	-0.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	193,199,615.00	191,965,056.00	31,575,045.75	194,128,076.00	2,163,020.00	1.1%
2) Federal Revenue		8100-8299	11,882,248.00	13,624,002.36	1,178,858.10	12,055,874.00	(1,568,128.36)	-11.5%
3) Other State Revenue		8300-8599	8,362,079.00	8,682,218.66	1,052,731.83	10,113,244.00	1,431,025.34	16.5%
4) Other Local Revenue		8600-8799	8,018,100.00	9,222,050.56	3,916,353.97	8,887,272.00	(334,778.56)	-3.6%
5) TOTAL, REVENUES			221,462,042.00	223,493,327.58	37,722,989.65	225,184,466.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	111,218,191.00	108,290,504.48	32,130,476.04	110,311,450.00	(2,020,945.52)	-1.9%
2) Classified Salaries		2000-2999	29,402,227.00	29,766,962.55	8,115,507.36	28,942,326.00	824,636.55	2.8%
3) Employee Benefits		3000-3999	60,953,324.00	60,613,407.98	18,940,337.75	59,426,154.00	1,187,253.98	2.0%
4) Books and Supplies		4000-4999	7,511,602.00	14,982,934.86	2,319,584.72	7,497,295.00	7,485,639.86	50.0%
5) Services and Other Operating Expenditures		5000-5999	19,549,381.00	20,051,994.75	5,687,469.48	20,954,481.00	(902,486.25)	-4.5%
6) Capital Outlay		6000-6999	109,000.00	154,000.00	77,702.03	228,605.00	(74,605.00)	-48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	5,957,477.00	6,037,477.00	540,226.95	5,957,477.00	80,000.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(409,202.00)	(403,614.00)	(95,175.09)	(372,595.00)	(31,019.00)	7.7%
9) TOTAL, EXPENDITURES			234,292,000.00	239,493,667.62	67,716,129.24	232,945,193.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,829,958.00)	(16,000,340.04)	(29,993,139.59)	(7,760,727.00)		
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	600,000.00	600,000.00	0.00	925,071.00	(325,071.00)	-54.2%
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			(600,000.00)	(600,000.00)	0.00	(925,071.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,429,958.00)	(16,600,340.04)	(29,993,139.59)	(8,685,798.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,350,592.51	33,350,592.51		33,350,592.51	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)			33,350,592.51	33,350,592.51		33,350,592.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,350,592.51	33,350,592.51		33,350,592.51		
2) Ending Balance, June 30 (E + F1e)			19,920,634.51	16,750,252.47		24,664,794.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	179,688.00	159,425.00		159,435.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			966,411.63	0.00		1,146,144.02		
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	18,772,036.88	16,588,327.47		23,356,715.49		

Description	Resource Codes	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	95,227,594.00	93,993,035.00	25,727,926.00	89,659,731.00	(4,333,304.00)	-4.6%
Education Protection Account State Aid - Current Year		8012	25,181,351.00	25,181,351.00	7,612,694.00	30,480,798.00	5,299,447.00	21.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	567,851.00	567,851.00	0.00	579,009.00	11,158.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	73,479,363.00	73,479,363.00	0.00	79,760,678.00	6,281,315.00	8.5%
Unsecured Roll Taxes		8042	6,845,847.00	6,845,847.00	0.00	6,712,241.00	(133,606.00)	-2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,717,000.00	2,717,000.00	1,187,645.55	3,372,000.00	655,000.00	24.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	58,301.20	(4,866,922.00)	(4,866,922.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	575,000.00	575,000.00	0.00	782,726.00	207,726.00	36.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			204,594,006.00	203,359,447.00	34,586,566.75	206,480,261.00	3,120,814.00	1.5%
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	(11,394,391.00)	(11,394,391.00)	(3,011,521.00)	(12,352,185.00)	(957,794.00)	8.4%
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			193,199,615.00	191,965,056.00	31,575,045.75	194,128,076.00	2,163,020.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,978,201.00	4,224,698.97	1,122.97	4,239,145.00	14,446.03	0.3%
Special Education Discretionary Grants		8182	278,211.00	240,019.64	37,280.64	240,020.00	0.36	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	3,960,324.00	4,741,972.42	232,849.42	3,886,875.00	(855,097.42)	-18.0%
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	713,842.00	713,842.00	330,440.00	713,842.00	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	75,589.00	141,237.49	18,897.49	36,317.00	(104,920.49)	-74.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	367,038.00	661,716.65	210,990.65	238,218.00	(423,498.65)	-64.0%
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	324,087.00	437,703.99	99,693.49	360,601.00	(77,102.99)	-17.6%
Vocational and Applied Technology Education	3500-3699	8290	569,584.00	657,516.45	(10,499.55)	657,516.00	(0.45)	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	1,615,372.00	1,805,294.75	258,082.99	1,683,340.00	(121,954.75)	-6.8%
TOTAL, FEDERAL REVENUE			11,882,248.00	13,624,002.36	1,178,858.10	12,055,874.00	(1,568,128.36)	-11.5%
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	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,260,812.00	1,260,812.00	0.00	2,846,316.00	1,585,504.00	125.8%
Lottery - Unrestricted and Instructional Materials		8560	4,284,320.00	4,284,320.00	185,919.38	4,645,307.00	360,987.00	8.4%
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	308,944.00	308,944.00	0.00	159,930.00	(149,014.00)	-48.2%
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	2,508,003.00	2,828,142.66	866,812.45	2,461,691.00	(366,451.66)	-13.0%
TOTAL, OTHER STATE REVENUE			8,362,079.00	8,682,218.66	1,052,731.83	10,113,244.00	1,431,025.34	16.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	752,976.00	752,976.00	0.00	752,976.00	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	83,065.20	228,286.00	228,286.00	New
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	188,155.00	188,155.00	25,931.76	188,155.00	0.00	0.0%
Interest		8660	125,000.00	125,000.00	27,679.15	125,000.00	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	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	428,000.00	428,000.00	131,263.35	443,000.00	15,000.00	3.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	475,000.00	750,781.71	355,090.04	675,000.00	(75,781.71)	-10.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	12,016.10	12,016.10	0.00	(12,016.10)	-100.0%
Pass-Through Revenues From Local Sources		8697	42,235.00	122,235.00	0.00	42,235.00	(80,000.00)	-65.4%
All Other Local Revenue		8699	6,328,228.00	7,164,380.75	3,405,963.37	6,948,924.00	(215,456.75)	-3.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	(321,494.00)	(321,494.00)	(124,655.00)	(516,304.00)	(194,810.00)	60.6%
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			8,018,100.00	9,222,050.56	3,916,353.97	8,887,272.00	(334,778.56)	-3.6%
TOTAL, REVENUES			221,462,042.00	223,493,327.58	37,722,989.65	225,184,466.00	1,691,138.42	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	84,452,779.00	84,031,598.92	24,623,628.51	84,067,098.00	(35,499.08)	0.0%
Certificated Pupil Support Salaries		1200	6,971,972.00	6,719,122.07	1,856,894.75	6,787,560.00	(68,437.93)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,122,396.00	7,101,808.50	2,317,656.16	6,918,364.00	183,444.50	2.6%
Other Certificated Salaries		1900	12,671,044.00	10,437,974.99	3,332,296.62	12,538,428.00	(2,100,453.01)	-20.1%
TOTAL, CERTIFICATED SALARIES			111,218,191.00	108,290,504.48	32,130,476.04	110,311,450.00	(2,020,945.52)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,512,732.00	5,769,935.93	1,404,567.25	5,729,723.00	40,212.93	0.7%
Classified Support Salaries		2200	8,557,816.00	8,576,316.00	2,603,728.23	8,426,509.00	149,807.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	1,726,166.00	1,726,166.00	552,263.98	1,712,161.00	14,005.00	0.8%
Clerical, Technical and Office Salaries		2400	9,805,033.00	9,869,497.40	2,845,061.17	9,313,471.00	556,026.40	5.6%
Other Classified Salaries		2900	3,800,480.00	3,825,047.22	709,886.73	3,760,462.00	64,585.22	1.7%
TOTAL, CLASSIFIED SALARIES			29,402,227.00	29,766,962.55	8,115,507.36	28,942,326.00	824,636.55	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,215,594.00	10,044,723.79	2,769,330.92	9,558,988.00	485,735.79	4.8%
PERS		3201-3202	3,140,647.00	3,185,911.96	942,135.41	3,226,340.00	(40,428.04)	-1.3%
OASDI/Medicare/Alternative		3301-3302	3,874,832.00	3,884,299.60	1,087,472.77	3,826,681.00	57,618.60	1.5%
Health and Welfare Benefits		3401-3402	35,555,049.00	35,415,210.99	11,251,542.62	34,676,579.00	738,631.99	2.1%
Unemployment Insurance		3501-3502	69,747.00	69,222.77	20,131.93	69,544.00	(321.23)	-0.5%
Workers' Compensation		3601-3602	2,756,898.00	2,730,875.80	800,440.66	2,762,724.00	(31,848.20)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	(221,238.81)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,264,072.00	4,206,678.07	1,214,037.25	4,228,813.00	(22,134.93)	-0.5%
Other Employee Benefits		3901-3902	1,076,485.00	1,076,485.00	1,076,485.00	1,076,485.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,953,324.00	60,613,407.98	18,940,337.75	59,426,154.00	1,187,253.98	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,179,290.00	877,038.00	735,350.27	1,348,767.00	(471,729.00)	-53.8%
Books and Other Reference Materials		4200	208,305.00	258,703.76	53,561.34	145,855.00	112,848.76	43.6%
Materials and Supplies		4300	4,790,401.00	13,243,645.94	1,351,170.98	5,053,475.00	8,190,170.94	61.8%
Noncapitalized Equipment		4400	1,333,606.00	603,547.16	179,502.13	949,198.00	(345,650.84)	-57.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,511,602.00	14,982,934.86	2,319,584.72	7,497,295.00	7,485,639.86	50.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,528,746.00	5,458,746.00	212,370.91	5,657,746.00	(199,000.00)	-3.6%
Travel and Conferences		5200	480,739.00	477,763.23	110,041.39	603,520.00	(125,756.77)	-26.3%
Dues and Memberships		5300	308,821.00	342,026.00	41,356.40	320,247.00	21,779.00	6.4%
Insurance		5400-5450	1,268,591.00	1,268,591.00	1,268,723.00	1,268,723.00	(132.00)	0.0%
Operations and Housekeeping Services		5500	3,542,781.00	3,522,781.00	747,948.39	3,533,907.00	(11,126.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,104,931.00	2,145,480.17	358,312.14	2,098,419.00	47,061.17	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,710.00)	(30,710.00)	5,578.85	(21,546.00)	(9,164.00)	29.8%
Professional/Consulting Services and Operating Expenditures		5800	5,255,807.00	5,749,952.35	2,706,638.87	6,282,073.00	(532,120.65)	-9.3%
Communications		5900	1,090,675.00	1,117,365.00	236,499.53	1,211,392.00	(94,027.00)	-8.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,549,381.00	20,051,994.75	5,687,469.48	20,954,481.00	(902,486.25)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,000.00	154,000.00	77,702.03	228,605.00	(74,605.00)	-48.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,000.00	154,000.00	77,702.03	228,605.00	(74,605.00)	-48.4%
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	31,518.00	31,518.00	0.00	31,518.00	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	330,000.00	330,000.00	0.00	330,000.00	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	42,235.00	122,235.00	1,264.77	42,235.00	80,000.00	65.4%
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%
RCC/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	3,461,219.00	3,461,219.00	(277,290.32)	3,461,219.00	0.00	0.0%
All Other Transfers		7281-7283	70,000.00	70,000.00	0.00	70,000.00	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	1,632,505.00	1,632,505.00	658,879.02	1,632,505.00	0.00	0.0%
Other Debt Service - Principal		7439	390,000.00	390,000.00	157,373.48	390,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,957,477.00	6,037,477.00	540,226.95	5,957,477.00	80,000.00	1.3%
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	(409,202.00)	(403,614.00)	(95,175.09)	(372,595.00)	(31,019.00)	7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(409,202.00)	(403,614.00)	(95,175.09)	(372,595.00)	(31,019.00)	7.7%
TOTAL, EXPENDITURES			234,292,000.00	239,493,667.62	67,716,129.24	232,945,193.00	6,548,474.62	2.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	600,000.00	600,000.00	0.00	925,071.00	(325,071.00)	-54.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	600,000.00	0.00	925,071.00	(325,071.00)	-54.2%
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)			(600,000.00)	(600,000.00)	0.00	(925,071.00)	325,071.00	54.2%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
5640	Medi-Cal Billing Option	640,112.75
6230	California Clean Energy Jobs Act	312,254.00
6300	Lottery: Instructional Materials	37,226.39
8150	Ongoing & Major Maintenance Account (RM,	156,550.88
Total, Restricted Balance		<u>1,146,144.02</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	687,631.00	783,596.00	0.00	783,596.00	0.00	0.0%
3) Other State Revenue		8300-8599	369,694.00	369,694.00	76,388.48	369,694.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	782.48	0.00	0.00	0.0%
5) TOTAL REVENUES			1,057,325.00	1,153,290.00	77,170.96	1,153,290.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	449,099.00	450,587.00	104,352.18	450,067.00	520.00	0.1%
2) Classified Salaries		2000-2999	155,748.00	155,748.00	54,870.74	169,761.00	(14,013.00)	-9.0%
3) Employee Benefits		3000-3999	232,061.00	232,061.00	64,980.31	224,560.00	7,501.00	3.2%
4) Books and Supplies		4000-4999	101,440.00	200,505.00	6,148.29	194,502.00	6,003.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	69,784.00	70,784.00	6,408.57	70,795.00	(11.00)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,693.00	19,105.00	4,888.00	19,105.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,032,825.00	1,128,790.00	241,648.09	1,128,790.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			24,500.00	24,500.00	(164,477.13)	24,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,500.00	24,500.00	(164,477.13)	24,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	207,861.02	207,861.02	207,861.02	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)				207,861.02	207,861.02	207,861.02		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				207,861.02	207,861.02	207,861.02		
2) Ending Balance, June 30 (E + F1e)				232,361.02	232,361.02	232,361.02		
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	232,361.02	232,361.02	232,361.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	687,631.00	783,596.00	0.00	783,596.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			687,631.00	783,596.00	0.00	783,596.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	369,694.00	369,694.00	76,388.48	369,694.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			369,694.00	369,694.00	76,388.48	369,694.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	782.48	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	782.48	0.00	0.00	0.0%
TOTAL, REVENUES			1,057,325.00	1,153,290.00	77,170.96	1,153,290.00		

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	105,601.00	106,449.10	26,249.97	107,129.00	(679.90)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	30,498.00	30,498.00	0.00	0.00	30,498.00	100.0%
Other Certificated Salaries		1900	313,000.00	313,639.90	78,102.21	342,938.00	(29,298.10)	-9.3%
TOTAL, CERTIFICATED SALARIES			449,099.00	450,587.00	104,352.18	450,067.00	520.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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	155,748.00	155,748.00	54,870.74	169,761.00	(14,013.00)	-9.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,748.00	155,748.00	54,870.74	169,761.00	(14,013.00)	-9.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,303.00	37,303.00	8,940.80	38,855.00	(1,552.00)	-4.2%
PERS		3201-3202	20,429.00	20,429.00	5,507.09	15,243.00	5,186.00	25.4%
OASDI/Medicare/Alternative		3301-3302	19,922.00	19,922.00	5,665.22	20,130.00	(208.00)	-1.0%
Health and Welfare Benefits		3401-3402	136,437.00	136,437.00	40,110.91	133,120.00	3,317.00	2.4%
Unemployment Insurance		3501-3502	283.00	283.00	79.53	310.00	(27.00)	-9.5%
Workers' Compensation		3601-3602	12,474.00	12,474.00	3,158.33	12,295.00	179.00	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,213.00	5,213.00	1,518.43	4,607.00	606.00	11.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			232,061.00	232,061.00	64,980.31	224,560.00	7,501.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	90.00	90.00	0.00	0.00	90.00	100.0%
Books and Other Reference Materials		4200	13,150.00	13,150.00	0.00	12,533.00	617.00	4.7%
Materials and Supplies		4300	47,700.00	138,765.00	6,148.29	135,348.00	3,417.00	2.5%
Noncapitalized Equipment		4400	40,500.00	48,500.00	0.00	46,621.00	1,879.00	3.9%
TOTAL, BOOKS AND SUPPLIES			101,440.00	200,505.00	6,148.29	194,502.00	6,003.00	3.0%

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	12,350.00	12,350.00	1,971.13	10,195.00	2,155.00	17.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,450.00	5,450.00	2,169.85	5,450.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	(844.89)	5,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,100.00	5,100.00	1,112.48	5,120.00	(20.00)	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	19,700.00	20,700.00	1,000.00	22,846.00	(2,146.00)	-10.4%
Communications		5900	21,984.00	21,984.00	1,000.00	21,984.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,784.00	70,784.00	6,408.57	70,795.00	(11.00)	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)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	24,693.00	19,105.00	4,888.00	19,105.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,693.00	19,105.00	4,888.00	19,105.00	0.00	0.0%
TOTAL EXPENDITURES			1,032,825.00	1,128,790.00	241,648.09	1,128,790.00		

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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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	638,883.00	722,787.84	321,854.84	690,791.00	(31,996.84)	-4.4%
3) Other State Revenue		8300-8599	798,947.00	941,581.02	447,190.02	867,300.00	(74,281.02)	-7.9%
4) Other Local Revenue		8600-8799	42,000.00	60,110.55	18,110.55	55,222.00	(4,888.55)	-8.1%
5) TOTAL REVENUES			1,479,830.00	1,724,479.41	787,155.41	1,613,313.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	428,397.00	403,864.69	132,425.22	432,679.00	(28,814.31)	-7.1%
2) Classified Salaries		2000-2999	459,226.00	459,823.87	161,951.59	537,753.00	(77,929.13)	-16.9%
3) Employee Benefits		3000-3999	554,727.00	581,243.59	174,777.76	606,332.00	(25,088.41)	-4.3%
4) Books and Supplies		4000-4999	15,000.00	258,996.70	3,025.89	14,003.00	242,993.70	94.6%
5) Services and Other Operating Expenditures		5000-5999	22,480.00	22,550.56	10,392.60	22,546.00	4.56	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			1,479,830.00	1,724,479.41	482,573.06	1,613,313.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	304,582.35	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	304,582.35	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.00		
2) Ending Balance, June 30 (E + F1e)				0.00	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	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	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	638,883.00	722,787.84	321,854.84	690,791.00	(31,996.84)	-4.4%
TOTAL, FEDERAL REVENUE			638,883.00	722,787.84	321,854.84	690,791.00	(31,996.84)	-4.4%
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	798,947.00	867,300.00	372,909.00	867,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	74,281.02	74,281.02	0.00	(74,281.02)	-100.0%
TOTAL, OTHER STATE REVENUE			798,947.00	941,581.02	447,190.02	867,300.00	(74,281.02)	-7.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	88.00	88.00	88.00	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	42,000.00	60,022.55	18,022.55	55,134.00	(4,888.55)	-8.1%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,000.00	60,110.55	18,110.55	55,222.00	(4,888.55)	-8.1%
TOTAL, REVENUES			1,479,830.00	1,724,479.41	787,155.41	1,613,313.00		

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	336,843.00	303,824.76	93,420.73	332,643.00	(28,818.24)	-9.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	91,554.00	98,933.68	37,898.24	98,930.00	3.68	0.0%
Other Certificated Salaries		1900	0.00	1,106.25	1,106.25	1,106.00	0.25	0.0%
TOTAL, CERTIFICATED SALARIES			428,397.00	403,864.69	132,425.22	432,679.00	(28,814.31)	-7.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	396,137.00	399,130.53	129,222.30	460,711.00	(61,580.47)	-15.4%
Classified Support Salaries		2200	13,939.00	13,938.12	4,646.04	12,780.00	1,158.12	8.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,150.00	15,150.00	5,050.00	15,154.00	(4.00)	0.0%
Other Classified Salaries		2900	34,000.00	31,605.22	23,033.25	49,108.00	(17,502.78)	-55.4%
TOTAL, CLASSIFIED SALARIES			459,226.00	459,823.87	161,951.59	537,753.00	(77,929.13)	-16.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,509.00	34,517.44	10,137.56	34,727.00	(209.56)	-0.6%
PERS		3201-3202	51,817.00	53,506.95	16,529.01	54,050.00	(543.05)	-1.0%
OASDI/Medicare/Alternative		3301-3302	44,708.00	40,601.51	12,381.40	43,530.00	(2,928.49)	-7.2%
Health and Welfare Benefits		3401-3402	373,444.00	403,411.75	121,540.03	425,551.00	(22,139.25)	-5.5%
Unemployment Insurance		3501-3502	481.00	472.87	135.02	438.00	34.87	7.4%
Workers' Compensation		3601-3602	21,349.00	22,505.03	5,843.54	19,350.00	3,155.03	14.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	27,419.00	26,228.04	8,211.20	28,686.00	(2,457.96)	-9.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			554,727.00	581,243.59	174,777.76	606,332.00	(25,088.41)	-4.3%
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	15,000.00	256,996.70	3,025.89	14,003.00	242,993.70	94.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	256,996.70	3,025.89	14,003.00	242,993.70	94.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	70.56	70.56	71.00	(0.44)	-0.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,700.00	18,700.00	8,747.04	18,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,780.00	3,780.00	1,575.00	3,775.00	5.00	0.1%
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			22,480.00	22,550.56	10,392.60	22,546.00	4.56	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		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,479,830.00	1,724,479.41	482,573.06	1,613,313.00		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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>

2014-15 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	950.00	950.00	435.09	1,010.00	60.00	6.3%
5) TOTAL, REVENUES			950.00	950.00	435.09	1,010.00		
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	200,000.00	82,000.00	31,432.10	105,000.00	(23,000.00)	-28.0%
5) Services and Other Operating Expenditures		5000-5999	230,000.00	748,320.40	1,665.63	380,000.00	368,320.40	49.2%
6) Capital Outlay		6000-6999	70,000.00	70,000.00	44,887.56	85,000.00	(15,000.00)	-21.4%
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			500,000.00	900,320.40	77,985.29	570,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(499,050.00)	(899,370.40)	(77,550.20)	(568,990.00)		
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		

2014-15 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			950.00	(399,370.40)	(77,550.20)	(68,990.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	400,320.40	400,320.40		400,320.40	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)			400,320.40	400,320.40		400,320.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,320.40	400,320.40		400,320.40		
2) Ending Balance, June 30 (E + F1e)			401,270.40	950.00		331,330.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	401,270.40	950.00		331,330.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	950.00	950.00	435.09	1,010.00	60.00	6.3%
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			950.00	950.00	435.09	1,010.00	60.00	6.3%
TOTAL, REVENUES			950.00	950.00	435.09	1,010.00		

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%
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	100,000.00	80,522.47	29,961.13	100,000.00	(19,477.53)	-24.2%
Noncapitalized Equipment		4400	100,000.00	1,477.53	1,470.97	5,000.00	(3,522.47)	-238.4%
TOTAL, BOOKS AND SUPPLIES			200,000.00	82,000.00	31,432.10	105,000.00	(23,000.00)	-28.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	668,320.40	1,665.63	300,000.00	368,320.40	55.1%
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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,000.00	748,320.40	1,665.63	380,000.00	368,320.40	49.2%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	15,000.00	(15,000.00)	New
Equipment		6400	70,000.00	70,000.00	44,887.56	70,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,000.00	70,000.00	44,887.56	85,000.00	(15,000.00)	-21.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	900,320.40	77,985.29	570,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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								
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)			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	62,000.00	62,000.00	12,914.77	58,500.00	(3,500.00)	-5.6%
5) TOTAL, REVENUES			62,000.00	62,000.00	12,914.77	58,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,000.00	62,000.00	12,914.77	58,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			62,000.00	62,000.00	12,914.77	58,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,206,442.42	12,206,442.42		12,206,442.42	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)			12,206,442.42	12,206,442.42		12,206,442.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,206,442.42	12,206,442.42		12,206,442.42		
2) Ending Balance, June 30 (E + F1e)			12,268,442.42	12,268,442.42		12,264,942.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
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	12,268,442.42	12,268,442.42		12,264,942.42		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	62,000.00	62,000.00	12,914.77	58,500.00	(3,500.00)	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,000.00	62,000.00	12,914.77	58,500.00	(3,500.00)	-5.6%
TOTAL, REVENUES			62,000.00	62,000.00	12,914.77	58,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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	25,200.00	25,200.00	3,899.64	9,880.00	(15,320.00)	-60.8%
5) TOTAL REVENUES			25,200.00	25,200.00	3,899.64	9,880.00		
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)			25,200.00	25,200.00	3,899.64	9,880.00		
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)			25,200.00	25,200.00	3,899.64	9,880.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,468,365.14	2,468,365.14		2,468,365.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,468,365.14	2,468,365.14		2,468,365.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,468,365.14	2,468,365.14		2,468,365.14		
2) Ending Balance, June 30 (E + F1e)			2,493,565.14	2,493,565.14		2,478,245.14		
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	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,493,565.14	2,493,565.14		2,478,245.14		
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 LOCAL REVENUE								
Interest		8660	25,200.00	25,200.00	3,899.64	9,880.00	(15,320.00)	-60.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,200.00	25,200.00	3,899.64	9,880.00	(15,320.00)	-60.8%
TOTAL, REVENUES			25,200.00	25,200.00	3,899.64	9,880.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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	583,090.00	583,090.00	148,702.20	507,579.00	(75,511.00)	-13.0%
5) TOTAL, REVENUES			583,090.00	583,090.00	148,702.20	507,579.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,489,237.00	1,511,910.61	480,268.09	1,533,458.00	(21,547.39)	-1.4%
3) Employee Benefits		3000-3999	715,661.00	743,090.04	230,620.47	722,812.00	20,278.04	2.7%
4) Books and Supplies		4000-4999	3,575,000.00	4,116,652.64	859,938.69	4,710,000.00	(593,347.36)	-14.4%
5) Services and Other Operating Expenditures		5000-5999	11,944,400.00	8,595,464.68	1,572,805.03	10,459,700.00	(1,864,235.12)	-21.7%
6) Capital Outlay		6000-6999	83,495,000.00	92,438,840.43	4,284,296.39	45,445,000.00	46,993,840.43	50.8%
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			101,219,298.00	107,405,958.60	7,427,928.67	62,870,970.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,636,208.00)	(106,822,868.60)	(7,279,226.47)	(62,363,391.00)		
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)			(100,636,208.00)	(106,822,868.60)	(7,279,226.47)	(62,363,391.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,133,263.26	112,133,263.26		112,133,263.26	0.00	0.0%
b) Audit Adjustments		9793	(432,778.20)	(432,778.20)		(432,778.20)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,700,485.06	111,700,485.06		111,700,485.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,700,485.06	111,700,485.06		111,700,485.06		
2) Ending Balance, June 30 (E + F1e)			11,064,277.06	4,877,616.46		49,337,094.06		
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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,064,277.06	4,877,616.46		49,337,094.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	583,090.00	583,090.00	120,118.43	507,579.00	(75,511.00)	-13.0%
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	28,583.77	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			583,090.00	583,090.00	148,702.20	507,579.00	(75,511.00)	-13.0%
TOTAL, REVENUES			583,090.00	583,090.00	148,702.20	507,579.00		

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	40,000.00	62,673.61	27,074.41	77,000.00	(14,326.39)	-22.9%
Classified Supervisors' and Administrators' Salaries		2300	1,045,514.00	1,045,514.00	342,354.80	1,045,514.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	403,723.00	403,723.00	110,838.88	410,944.00	(7,221.00)	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,489,237.00	1,511,910.61	480,268.09	1,533,458.00	(21,547.39)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	300.00	318.86	18.86	319.00	(0.14)	0.0%
PERS		3201-3202	170,848.00	171,765.53	53,592.48	171,897.00	(131.47)	-0.1%
OASDI/Medicare/Alternative		3301-3302	113,926.00	114,585.60	35,435.56	115,347.00	(761.40)	-0.7%
Health and Welfare Benefits		3401-3402	353,812.00	379,070.84	119,592.32	358,098.00	20,972.84	5.5%
Unemployment Insurance		3501-3502	745.00	756.99	240.47	753.00	3.99	0.5%
Workers' Compensation		3601-3602	29,283.00	29,845.22	9,574.05	29,651.00	194.22	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	46,747.00	46,747.00	12,166.73	46,747.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			715,661.00	743,090.04	230,620.47	722,812.00	20,278.04	2.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,440,000.00	1,571,311.26	437,074.60	1,960,000.00	(368,688.74)	-24.7%
Noncapitalized Equipment		4400	2,135,000.00	2,545,341.38	422,884.09	2,750,000.00	(204,658.62)	-8.0%
TOTAL, BOOKS AND SUPPLIES			3,575,000.00	4,116,652.64	859,938.69	4,710,000.00	(593,347.36)	-14.4%
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	52,000.00	15,194.00	7,841.65	52,000.00	(36,806.00)	-242.2%
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	17,000.00	10,000.00	1,000,000.00	1,022,000.00	(1,012,000.00)	-10120.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	0.00	75.50	1,000.00	(1,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	11,874,200.00	8,510,270.88	564,887.88	9,379,200.00	(868,929.12)	-10.2%
Communications		5900	200.00	60,000.00	0.00	5,500.00	54,500.00	90.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,944,400.00	8,595,464.88	1,572,805.03	10,459,700.00	(1,864,235.12)	-21.7%

Description	Resource Codes	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	4,370,289.47	54,790.75	293,472.00	4,076,817.47	93.3%
Land Improvements		6170	25,000,000.00	6,702,232.01	1,374,608.95	14,706,528.00	(8,004,295.99)	-119.4%
Buildings and Improvements of Buildings		6200	58,000,000.00	78,774,072.28	2,854,896.69	30,000,000.00	48,774,072.28	61.9%
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	495,000.00	2,592,246.67	0.00	445,000.00	2,147,246.67	82.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,495,000.00	92,438,840.43	4,284,296.39	45,445,000.00	46,993,840.43	50.8%
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			101,219,298.00	107,405,958.60	7,427,926.67	62,870,970.00		

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 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>
	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	1,822,000.00	1,822,000.00	1,171,321.15	2,225,000.00	403,000.00	22.1%
5) TOTAL REVENUES			1,822,000.00	1,822,000.00	1,171,321.15	2,225,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	475,000.00	475,000.00	(164,102.92)	475,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,720,000.00	2,720,000.00	0.00	2,000,000.00	720,000.00	26.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,196,000.00	3,196,000.00	(164,102.92)	2,476,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,374,000.00)	(1,374,000.00)	1,335,424.07	(251,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			(1,374,000.00)	(1,374,000.00)	1,335,424.07	(251,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,019,129.57	6,019,129.57		6,019,129.57	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)			6,019,129.57	6,019,129.57		6,019,129.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,019,129.57	6,019,129.57		6,019,129.57		
2) Ending Balance, June 30 (E + F1e)			4,645,129.57	4,645,129.57		5,768,129.57		
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	4,645,129.57	4,645,129.57		5,768,129.57		
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)
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	22,000.00	22,000.00	6,429.46	25,000.00	3,000.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,800,000.00	1,800,000.00	1,164,891.69	2,200,000.00	400,000.00	22.2%
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			1,822,000.00	1,822,000.00	1,171,321.15	2,225,000.00	403,000.00	22.1%
TOTAL REVENUES			1,822,000.00	1,822,000.00	1,171,321.15	2,225,000.00		

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)
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	4.76	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,000.00	420,000.00	(184,061.43)	420,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,000.00	54,000.00	0.00	54,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	(46.25)	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			475,000.00	475,000.00	(184,102.92)	475,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,720,000.00	2,720,000.00	0.00	2,000,000.00	720,000.00	26.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,720,000.00	2,720,000.00	0.00	2,000,000.00	720,000.00	26.5%
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			3,196,000.00	3,196,000.00	(164,102.92)	2,476,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
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		

<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) LCOFF 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	50,000.00	50,000.00	12,448.41	49,794.00	(206.00)	-0.4%
5) TOTAL, REVENUES			50,000.00	50,000.00	12,448.41	49,794.00		
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	50,000.00	(50,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	500,000.00	500,000.00	13,376.46	300,000.00	200,000.00	40.0%
6) Capital Outlay		6000-6999	4,000,000.00	4,000,000.00	0.00	2,700,000.00	1,300,000.00	32.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,500,000.00	4,500,000.00	13,376.46	3,050,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,450,000.00)	(4,450,000.00)	(928.05)	(3,000,206.00)		
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)			(4,450,000.00)	(4,450,000.00)	(928.05)	(3,000,206.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	11,518,506.15	11,518,506.15		11,518,506.15	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)								
			11,518,506.15	11,518,506.15		11,518,506.15		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			11,518,506.15	11,518,506.15		11,518,506.15		
2) Ending Balance, June 30 (E + F1e)								
			7,068,506.15	7,068,506.15		8,518,300.15		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	12,448.41	49,794.00	(206.00)	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	12,448.41	49,794.00	(206.00)	-0.4%
TOTAL, REVENUES			50,000.00	50,000.00	12,448.41	49,794.00		

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	50,000.00	(50,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	50,000.00	(50,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500,000.00	500,000.00	13,376.46	300,000.00	200,000.00	40.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000.00	500,000.00	13,376.46	300,000.00	200,000.00	40.0%

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	200,000.00	(200,000.00)	New
Buildings and Improvements of Buildings		6200	4,000,000.00	4,000,000.00	0.00	2,500,000.00	1,500,000.00	37.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,000,000.00	4,000,000.00	0.00	2,700,000.00	1,300,000.00	32.5%
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			4,500,000.00	4,500,000.00	13,376.46	3,050,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		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%
(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>
7710	State School Facilities Projects	8,518,300.15
Total, Restricted Balance		<u>8,518,300.15</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	10.00	10.00	1.65	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	1.65	10.00		
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)			10.00	10.00	1.65	10.00		
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)			10.00	10.00	1.65	10.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,557.28	1,557.28		1,557.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,557.28	1,557.28		1,557.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,557.28	1,557.28		1,557.28		
2) Ending Balance, June 30 (E + F1e)			1,567.28	1,567.28		1,567.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	1,567.28	1,567.28		1,567.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	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	10.00	10.00	1.65	10.00	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			10.00	10.00	1.65	10.00	0.00	0.0%
TOTAL, REVENUES			10.00	10.00	1.65	10.00		

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	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		

<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	4,657,487.00	4,712,520.00	1,275,333.18	4,130,124.00	(582,396.00)	-12.4%
3) Other State Revenue		8300-8599	453,025.00	453,025.00	112,276.41	322,263.00	(130,762.00)	-28.9%
4) Other Local Revenue		8600-8799	2,059,304.00	2,059,304.00	520,187.48	1,788,511.00	(270,793.00)	-13.1%
5) TOTAL REVENUES			7,169,816.00	7,224,849.00	1,907,797.07	6,240,898.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,699,851.00	2,699,851.00	696,753.00	2,517,994.00	181,857.00	6.7%
3) Employee Benefits		3000-3999	1,592,296.00	1,592,296.00	499,552.89	1,606,998.00	(14,702.00)	-0.9%
4) Books and Supplies		4000-4999	2,396,016.00	2,451,049.00	391,779.55	2,049,716.00	401,333.00	16.4%
5) Services and Other Operating Expenses		5000-5999	69,464.00	69,464.00	20,808.57	37,771.00	31,693.00	45.6%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	384,509.00	384,509.00	90,287.09	353,490.00	31,019.00	8.1%
9) TOTAL EXPENSES			7,142,136.00	7,197,169.00	1,699,181.10	6,565,969.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,680.00	27,680.00	208,615.97	(325,071.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	325,071.00	325,071.00	New
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	325,071.00		

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 NET POSITION (C + D4)			27,680.00	27,680.00	208,615.97	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			27,680.00	27,680.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	27,680.00	27,680.00		0.00		
c) Unrestricted Net Position		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	4,657,487.00	4,657,487.00	1,225,803.48	4,080,594.00	(576,893.00)	-12.4%
All Other Federal Revenue		8290	0.00	55,033.00	49,529.70	49,530.00	(5,503.00)	-10.0%
TOTAL, FEDERAL REVENUE			4,657,487.00	4,712,520.00	1,275,333.18	4,130,124.00	(582,396.00)	-12.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	453,025.00	453,025.00	112,276.41	322,263.00	(130,762.00)	-28.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			453,025.00	453,025.00	112,276.41	322,263.00	(130,762.00)	-28.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,029,233.00	2,029,233.00	520,040.34	1,701,749.00	(327,484.00)	-16.1%
Interest		8660	5.00	5.00	1.18	5.00	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	30,066.00	30,066.00	145.96	86,757.00	56,691.00	188.6%
TOTAL, OTHER LOCAL REVENUE			2,059,304.00	2,059,304.00	520,187.48	1,788,511.00	(270,793.00)	-13.1%
TOTAL, REVENUES			7,169,816.00	7,224,849.00	1,907,797.07	6,240,898.00		

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	2,240,356.00	2,240,356.00	569,105.64	2,042,663.00	197,693.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	128,470.00	128,470.00	41,575.96	128,428.00	42.00	0.0%
Clerical, Technical and Office Salaries		2400	164,466.00	164,466.00	58,923.27	172,797.00	(8,331.00)	-5.1%
Other Classified Salaries		2900	166,559.00	166,559.00	27,148.13	174,106.00	(7,547.00)	-4.5%
TOTAL, CLASSIFIED SALARIES			2,699,851.00	2,699,851.00	696,753.00	2,517,994.00	181,857.00	6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	254,465.00	254,465.00	72,661.45	262,207.00	(7,742.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	179,312.00	179,312.00	50,643.93	187,861.00	(8,549.00)	-4.8%
Health and Welfare Benefits		3401-3402	1,047,423.00	1,047,423.00	346,263.27	1,048,193.00	(770.00)	-0.1%
Unemployment Insurance		3501-3502	1,213.00	1,213.00	335.17	1,235.00	(22.00)	-1.8%
Workers' Compensation		3601-3602	50,308.00	50,308.00	13,845.41	49,987.00	321.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	59,575.00	59,575.00	15,803.66	57,515.00	2,060.00	3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,592,296.00	1,592,296.00	499,552.89	1,606,998.00	(14,702.00)	-0.9%
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	126,107.00	126,107.00	28,921.32	134,534.00	(8,427.00)	-6.7%
Noncapitalized Equipment		4400	3,587.00	58,620.00	0.00	6,654.00	51,966.00	88.6%
Food		4700	2,266,322.00	2,266,322.00	362,858.23	1,908,528.00	357,794.00	15.8%
TOTAL, BOOKS AND SUPPLIES			2,396,016.00	2,451,049.00	391,779.55	2,049,716.00	401,333.00	16.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,384.00	6,384.00	1,021.54	5,423.00	961.00	15.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,432.00	16,432.00	986.35	14,322.00	2,110.00	12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,390.00)	(28,390.00)	(6,766.83)	(38,574.00)	10,184.00	-35.9%
Professional/Consulting Services and Operating Expenditures		5800	75,018.00	75,018.00	25,504.90	56,400.00	18,618.00	24.8%
Communications		5900	20.00	20.00	62.61	200.00	(180.00)	-900.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			69,464.00	69,464.00	20,808.57	37,771.00	31,693.00	45.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	384,509.00	384,509.00	90,287.09	353,490.00	31,019.00	8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			384,509.00	384,509.00	90,287.09	353,490.00	31,019.00	8.1%
TOTAL, EXPENSES			7,142,136.00	7,197,169.00	1,699,181.10	6,565,969.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	325,071.00	325,071.00	New
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	325,071.00	325,071.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	325,071.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Net Position	<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	3,346,832.00	3,346,832.00	1,342,488.39	3,400,516.00	53,684.00	1.6%
5) TOTAL REVENUES			3,346,832.00	3,346,832.00	1,342,488.39	3,400,516.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,000.00	32,000.00	53,097.74	85,000.00	(53,000.00)	-165.6%
5) Services and Other Operating Expenses		5000-5999	3,536,832.00	3,536,832.00	1,364,622.20	3,436,832.00	100,000.00	2.8%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,568,832.00	3,568,832.00	1,417,719.94	3,521,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(222,000.00)	(222,000.00)	(75,231.55)	(121,316.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

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 NET POSITION (C + D4)			(122,000.00)	(122,000.00)	(75,231.55)	(21,316.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,941,357.79	6,941,357.79		6,941,357.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,941,357.79	6,941,357.79		6,941,357.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,941,357.79	6,941,357.79		6,941,357.79		
2) Ending Net Position, June 30 (E + F1e)			6,819,357.79	6,819,357.79		6,920,041.79		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			6,819,357.79	6,819,357.79		6,920,041.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
In-District Premiums/Contributions		8674	3,146,832.00	3,146,832.00	975,805.11	3,033,833.00	(112,999.00)	-3.6%
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	200,000.00	200,000.00	366,683.28	366,683.00	166,683.00	83.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,346,832.00	3,346,832.00	1,342,488.39	3,400,516.00	53,684.00	1.6%
TOTAL REVENUES			3,346,832.00	3,346,832.00	1,342,488.39	3,400,516.00		

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 Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,000.00	22,000.00	42,600.58	65,000.00	(43,000.00)	-195.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	10,497.16	20,000.00	(10,000.00)	-100.0%
TOTAL, BOOKS AND SUPPLIES			32,000.00	32,000.00	53,097.74	85,000.00	(53,000.00)	-165.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	250,000.00	250,000.00	17,232.03	150,000.00	100,000.00	40.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,000.00	120,000.00	36,190.17	120,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,166,832.00	3,166,832.00	1,311,200.00	3,166,832.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,536,832.00	3,536,832.00	1,364,622.20	3,436,832.00	100,000.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,568,832.00	3,568,832.00	1,417,719.94	3,521,832.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Net Position	<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	2,950,000.00	2,950,000.00	(548,008.46)	1,820,000.00	(1,130,000.00)	-38.3%
5) TOTAL, REVENUES			2,950,000.00	2,950,000.00	(548,008.46)	1,820,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	33,500.00	33,500.00	10,567.50	42,270.00	(8,770.00)	-26.2%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			33,500.00	33,500.00	10,567.50	42,270.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,916,500.00	2,916,500.00	(558,575.96)	1,777,730.00		
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 NET POSITION (C + D4)			2,916,500.00	2,916,500.00	(558,575.96)	1,777,730.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	28,179,980.99	28,179,980.99		28,179,980.99	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)			28,179,980.99	28,179,980.99		28,179,980.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,179,980.99	28,179,980.99		28,179,980.99		
2) Ending Net Position, June 30 (E + F1e)			31,096,480.99	31,096,480.99		29,957,710.99		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			31,096,480.99	31,096,480.99		29,957,710.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,950,000.00	2,950,000.00	(548,008.46)	1,820,000.00	(1,130,000.00)	-38.3%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,950,000.00	2,950,000.00	(548,008.46)	1,820,000.00	(1,130,000.00)	-38.3%
TOTAL, REVENUES			2,950,000.00	2,950,000.00	(548,008.46)	1,820,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,500.00	33,500.00	10,567.50	42,270.00	(8,770.00)	-26.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,500.00	33,500.00	10,567.50	42,270.00	(8,770.00)	-26.2%
TOTAL, EXPENSES			33,500.00	33,500.00	10,567.50	42,270.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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 + 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 Net Position	<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	62,000.00	62,000.00	(5,206.94)	26,000.00	(36,000.00)	-58.1%
5) TOTAL REVENUES			62,000.00	62,000.00	(5,206.94)	26,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	42,000.00	42,000.00	1,646.35	42,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			42,000.00	42,000.00	1,646.35	42,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	(6,853.29)	(16,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			20,000.00	20,000.00	(6,853.29)	(16,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	720,212.16	720,212.16		720,212.16	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)			720,212.16	720,212.16		720,212.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			720,212.16	720,212.16		720,212.16		
2) Ending Net Position, June 30 (E + F1e)			740,212.16	740,212.16		704,212.16		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			740,212.16	740,212.16		704,212.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,000.00	62,000.00	(5,206.94)	26,000.00	(36,000.00)	-58.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,000.00	62,000.00	(5,206.94)	26,000.00	(36,000.00)	-58.1%
TOTAL, REVENUES			62,000.00	62,000.00	(5,206.94)	26,000.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	42,000.00	42,000.00	1,646.35	42,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			42,000.00	42,000.00	1,646.35	42,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			42,000.00	42,000.00	1,646.35	42,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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 + 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 Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA 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)	22,450.70	22,450.70	22,509.30	22,509.30	58.60	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)	22,450.70	22,450.70	22,509.30	22,509.30	58.60	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	237.81	237.81	237.00	237.00	(0.81)	0%
c. Special Education-NPS/LCI	23.75	23.75	23.75	23.75	0.00	0%
d. Special Education Extended Year-NPS/LCI	23.17	23.17	23.25	23.25	0.08	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)	284.73	284.73	284.00	284.00	(0.73)	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	22,735.43	22,735.43	22,793.30	22,793.30	57.87	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%

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH		18,709,283.00	29,841,030.69	14,276,738.04	10,435,571.85	1,842,995.49	4,814,718.25	22,946,627.18	24,225,143.92
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,535,762.00	4,535,762.00	15,852,606.00	8,418,490.00	8,164,371.00	15,777,065.00	8,164,371.00	8,164,371.00
Property Taxes	8020-8079	672,450.00	278,685.00	0.00	294,811.00	11,959,411.00	20,318,464.00	13,205,059.00	884,892.00
Miscellaneous Funds	8080-8099	0.00	(694,967.00)	(1,389,933.00)	(926,621.00)	(890,608.00)	(826,698.00)	(826,698.00)	(826,384.00)
Federal Revenue	8100-8299	313,110.00	87,267.00	298,752.00	479,729.00	102,409.00	1,687,704.00	307,377.00	180,325.00
Other State Revenue	8300-8599	188,296.00	678,516.00	0.00	185,919.00	2,846,316.00	159,930.00	1,192,539.00	186,174.00
Other Local Revenue	8600-8799	1,378,877.00	460,975.00	848,970.00	1,227,532.00	513,347.00	582,737.00	780,378.00	337,473.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		7,088,485.00	5,346,238.00	15,610,395.00	9,677,860.00	22,695,246.00	37,699,395.00	22,823,026.00	8,926,851.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	537,502.00	10,720,744.00	10,356,637.00	10,515,592.00	10,579,548.00	11,341,916.00	11,802,354.00	10,566,625.00
Classified Salaries	2000-2999	1,242,191.00	2,300,097.00	2,257,590.00	2,315,630.00	2,352,675.00	3,133,343.00	2,484,609.00	2,487,288.00
Employee Benefits	3000-3999	4,425,931.00	4,777,543.00	4,863,151.00	4,879,713.00	5,397,294.00	5,480,749.00	5,293,528.00	5,174,599.00
Books and Supplies	4000-4999	126,101.00	380,400.00	500,922.00	1,310,161.00	333,579.00	479,675.00	388,966.00	259,272.00
Services	5000-5999	180,911.00	2,821,221.00	1,351,339.00	1,333,998.00	1,312,253.00	1,385,785.00	1,784,906.00	1,635,702.00
Capital Outlay	6000-6599		3,010.00		74,692.00	12,141.00	0.00	32,394.00	5,682.00
Other Outgo	7000-7499	0.00	164,181.00	172,104.00	108,767.00	292,969.00	834,724.00	693,926.00	169,869.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		6,514,636.00	21,167,196.00	19,501,743.00	20,532,553.00	20,280,479.00	22,656,192.00	22,480,683.00	20,299,037.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	23,660,920.26	19,038,276.07	744,666.49	1,823,114.93	(15,772.27)	1,383,061.42	421,484.83	(1,278,134.38)
Due From Other Funds	9310	2,507,889.96	(128,781.03)	(343,964.96)	(457,715.57)	(426,091.24)	1,756,028.62	(471,700.84)	1,067,000.00
Stores	9320	159,434.71	106,293.56	(78,013.18)	1,038.68	(20,733.73)	30,845.89	(24,687.25)	(25,000.00)
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		26,328,244.93	19,015,788.60	322,688.35	1,384,596.64	(462,597.24)	3,169,935.93	(74,903.26)	(236,134.38)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	9,864,532.79	6,632,997.00	66,023.00	(877,520.00)	(1,019,553.00)	81,230.00	(1,011,077.00)	(1,596,000.00)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650	1,824,902.91							
Deferred Inflows of Resources	9690								
SUBTOTAL		11,689,435.70	6,632,997.00	66,023.00	(877,520.00)	(1,019,553.00)	81,230.00	(1,011,077.00)	(1,596,000.00)
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		14,638,809.23	10,582,888.60	256,665.35	2,262,116.64	556,955.76	3,088,705.93	936,173.74	1,359,865.62
E. NET INCREASE/DECREASE (B - C + D)		11,131,747.69	(15,564,292.65)	(3,841,166.19)	(8,592,576.36)	2,971,722.76	18,131,908.93	1,278,516.74	(10,012,320.38)
F. ENDING CASH (A + E)		29,841,030.69	14,276,738.04	10,435,571.85	1,842,995.49	4,814,718.25	22,946,627.18	24,225,143.92	14,212,823.54
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	14,212,823.54	16,633,273.54	28,625,253.54	16,330,761.54				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	15,992,944.00	8,164,371.00	8,164,371.00	6,043,877.00	8,164,368.00		120,140,529.00	120,140,529.00
Property Taxes	5,943,401.00	20,846,734.00	(245,723.00)	12,181,548.00	0.00		86,339,732.00	86,339,732.00
Miscellaneous Funds	(2,109,221.00)	(1,054,293.00)	(1,137,636.00)	(960,882.00)	(708,437.00)		(12,352,185.00)	(12,352,185.00)
Federal Revenue	1,370,079.00	3,060,267.00	1,117,670.00	1,500,000.00	1,551,185.00		12,055,874.00	12,055,874.00
Other State Revenue	0.00	1,456,815.00	10,001.00	704,681.00	2,504,057.00		10,113,244.00	10,113,244.00
Other Local Revenue	682,178.00	551,671.00	256,880.00	(247,078.00)	1,513,332.00		8,887,272.00	8,887,272.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
8930-8979	21,879,381.00	33,025,565.00	8,165,563.00	19,221,946.00	13,024,505.00	0.00	225,184,466.00	225,184,466.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	10,501,086.00	10,663,727.00	10,560,404.00	1,318,734.00	846,581.00		110,311,450.00	110,311,450.00
Classified Salaries	2,705,154.00	2,363,649.00	2,610,550.00	2,191,982.00	497,568.00		28,942,326.00	28,942,326.00
Employee Benefits	5,122,401.00	5,104,533.00	5,219,842.00	3,515,799.00	177,071.00		59,426,154.00	59,426,154.00
Books and Supplies	388,614.00	917,669.00	1,002,388.00	913,140.00	494,408.00		7,497,295.00	7,497,295.00
Services	1,694,176.00	1,604,884.00	2,097,313.00	2,574,693.00	1,177,300.00		20,954,481.00	20,954,481.00
Capital Outlay	0.00	0.00	20,072.00	73,344.00	7,270.00		228,605.00	228,605.00
Other Outgo	0.00	87,123.00	695,136.00	1,475,082.00	890,981.00		5,584,882.00	5,584,882.00
Interfund Transfers Out							925,071.00	925,071.00
All Other Financing Uses							0.00	0.00
7630-7699	20,411,431.00	20,741,585.00	22,205,705.00	12,987,845.00	4,091,179.00	0.00	233,870,264.00	233,870,264.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	0.00
Accounts Receivable	682,000.00	(401,000.00)	110,000.00	372,836.74	826,269.57		23,660,920.26	23,660,920.26
Due From Other Funds	(500,000.00)	0.00	1,350,000.00	(1,400,000.00)	1,402,524.71		2,507,889.96	2,507,889.96
Stores	(26,000.00)	(15,000.00)	(12,500.00)	90,000.00	113,993.46		159,434.71	159,434.71
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
9490	156,000.00	(416,000.00)	1,447,500.00	(937,163.26)	2,342,787.74	0.00	26,328,244.93	26,328,244.93
Liabilities and Deferred Inflows								
Accounts Payable	(796,500.00)	(124,000.00)	(298,150.00)	2,149,920.00	6,091,598.79		9,864,532.79	9,864,532.79
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							1,824,902.91	1,824,902.91
Deferred Inflows of Resources							0.00	0.00
9690	(796,500.00)	(124,000.00)	(298,150.00)	349,920.00	7,891,598.79	0.00	11,689,435.70	11,689,435.70
Nonoperating								
Suspense Clearing							0.00	0.00
9910	952,500.00	(292,000.00)	1,745,650.00	(1,287,083.26)	(5,548,811.05)	0.00	14,638,809.23	14,638,809.23
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)	2,420,450.00	11,991,980.00	(12,294,492.00)	4,947,017.74	3,384,514.95	0.00	5,953,011.23	(8,685,798.00)
F. ENDING CASH (A + E)	16,633,273.54	28,625,253.54	16,330,761.54	21,277,779.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							24,662,294.23	

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) 7,570,454.00
- 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) 191,109,476.00

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) 3.96%

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. 0.00

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)	9,476,744.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,372,846.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	747,439.86
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,597,029.86
9. Carry-Forward Adjustment (Part IV, Line F)	203,336.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,800,366.38

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	129,524,016.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,248,669.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	25,447,952.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,016,328.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,529.00
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)	1,394,149.00
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)	69,983.00
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)	0.00
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)	18,127,304.14
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)	0.00
13. Adjustment for Employment Separation Costs	
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)	1,109,685.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,613,313.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,212,479.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	216,812,407.14

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)

6.27%

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/ic)
(Line A10 divided by Line B18)

6.37%

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>13,597,029.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>959,288.01</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 (6.62%) times Part III, Line B18); zero if negative	<u>203,336.52</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.75%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>203,336.52</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>203,336.52</u>

Approved indirect cost rate: 6.62%
Highest rate used in any program: 6.75%

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	3,629,854.00	232,021.00	6.39%
01	3060	338,623.00	21,978.00	6.49%
01	3310	3,463,372.00	229,275.00	6.62%
01	3312	428,154.00	28,344.00	6.62%
01	3327	87,510.00	5,792.00	6.62%
01	3410	370,427.00	24,522.00	6.62%
01	3550	542,400.00	35,907.00	6.62%
01	4035	669,520.00	44,322.00	6.62%
01	4201	34,860.00	1,457.00	4.18%
01	4216	19,747.00	1,173.00	5.94%
01	5640	331,896.00	22,403.00	6.75%
01	5810	762,026.00	24,383.00	3.20%
01	6230	100,000.00	6,620.00	6.62%
01	6378	42,734.00	2,829.00	6.62%
01	6381	27,771.00	1,839.00	6.62%
01	6385	77,155.00	5,108.00	6.62%
01	6500	23,815,977.00	1,576,618.00	6.62%
01	6512	321,383.00	21,276.00	6.62%
01	6520	452,168.00	29,934.00	6.62%
01	7220	408,188.00	27,099.00	6.64%
01	7405	3,339,976.00	221,106.00	6.62%
01	8150	5,260,062.00	348,216.00	6.62%
01	9010	3,376,850.00	28,274.00	0.84%
61	5310	6,162,949.00	353,490.00	5.74%

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	194,128,076.00	4.14%	202,165,561.00	3.31%	208,852,615.00
2. Federal Revenues	8100-8299	181,062.00	0.00%	181,062.00	0.00%	181,062.00
3. Other State Revenues	8300-8599	6,486,801.00	-26.44%	4,771,662.00	-0.31%	4,756,715.00
4. Other Local Revenues	8600-8799	5,511,717.00	-28.88%	3,920,035.00	-31.76%	2,675,035.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(33,567,089.00)	0.97%	(33,891,360.00)	5.05%	(35,601,237.00)
6. Total (Sum lines A1 thru A5c)		172,740,567.00	2.55%	177,146,960.00	2.10%	180,864,190.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,749,121.00		93,252,703.00
b. Step & Column Adjustment				1,342,122.00		1,364,315.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				161,460.00		(214,661.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,749,121.00	1.64%	93,252,703.00	1.23%	94,402,357.00
2. Classified Salaries						
a. Base Salaries				20,058,848.00		20,739,974.00
b. Step & Column Adjustment				401,177.00		393,329.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				279,949.00		369,632.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,058,848.00	3.40%	20,739,974.00	3.68%	21,502,935.00
3. Employee Benefits	3000-3999	46,600,956.00	9.98%	51,252,371.00	9.79%	56,272,045.00
4. Books and Supplies	4000-4999	2,510,032.00	-1.90%	2,462,296.00	0.00%	2,462,296.00
5. Services and Other Operating Expenditures	5000-5999	13,303,015.00	-3.55%	12,830,405.00	4.52%	13,410,848.00
6. Capital Outlay	6000-6999	50,151.00	-50.15%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,813,724.00	0.68%	5,853,522.00	0.71%	5,895,212.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,313,091.00)	-2.24%	(3,238,883.00)	3.31%	(3,345,987.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	925,071.00	-35.14%	600,000.00	0.00%	600,000.00
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)		177,697,827.00	3.42%	183,777,388.00	4.05%	191,224,706.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,957,260.00)		(6,630,428.00)		(10,360,516.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,475,910.85		23,518,650.85		16,888,222.85
2. Ending Fund Balance (Sum lines C and D1)		23,518,650.85		16,888,222.85		6,527,706.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	161,935.00		161,935.00		161,935.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	23,356,715.85		16,726,287.85		6,365,771.85
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		23,518,650.85		16,888,222.85		6,527,706.85

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	23,356,715.85		16,726,287.85		6,365,771.85
(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	12,264,942.42		12,387,592.00		12,511,468.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		35,621,658.27		29,113,879.85		18,877,239.85

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.

2015/16 Reduce 11.0 Certificated FTE due to declining enrollment (828,300), transfer 6.0 Certificated FTE from Restricted Programs 511,560 and increase 1.8 Certificated Support FTE and 4.4 Certificated Instructional FTE for New Tech High School 478,200. Increase 5.0 Classified FTE 279,949. 2016/17 Reduce 4.0 Certificated FTE due to declining enrollment (301,200) and increase 1.0 Certificated Support FTE 86,539. Increase 6.0 Classified FTE 369,632.

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%	
2. Federal Revenues	8100-8299	11,874,812.00	-2.36%	11,594,112.00	0.00%	11,594,112.00
3. Other State Revenues	8300-8599	3,626,443.00	1.51%	3,681,214.00	0.20%	3,688,562.00
4. Other Local Revenues	8600-8799	3,375,555.00	0.00%	3,375,624.00	4.18%	3,516,880.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	33,567,089.00	9.90%	36,891,360.00	4.63%	38,601,237.00
6. Total (Sum lines A1 thru A5c)		52,443,899.00	5.91%	55,542,310.00	3.35%	57,400,791.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,562,329.00		17,298,664.00
b. Step & Column Adjustment				271,535.00		259,480.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,535,200.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,562,329.00	-6.81%	17,298,664.00	1.50%	17,558,144.00
2. Classified Salaries						
a. Base Salaries				8,883,478.00		9,586,339.00
b. Step & Column Adjustment				177,556.00		191,527.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				525,305.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,883,478.00	7.91%	9,586,339.00	2.00%	9,777,866.00
3. Employee Benefits	3000-3999	12,825,198.00	9.17%	14,000,939.00	9.60%	15,344,363.00
4. Books and Supplies	4000-4999	4,987,263.00	-7.57%	4,609,937.00	0.00%	4,609,937.00
5. Services and Other Operating Expenditures	5000-5999	7,651,466.00	-6.39%	7,162,293.00	0.47%	7,196,004.00
6. Capital Outlay	6000-6999	178,454.00	-29.70%	125,454.00	0.00%	125,454.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	143,753.00	27.83%	183,753.00	0.00%	183,753.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,940,496.00	0.28%	2,948,725.00	3.75%	3,059,265.00
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)		56,172,437.00	-0.46%	55,916,104.00	3.47%	57,854,786.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,728,538.00)		(373,794.00)		(453,995.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,874,681.66		1,146,143.66		772,349.66
2. Ending Fund Balance (Sum lines C and D1)		1,146,143.66		772,349.66		318,354.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,146,144.02		772,349.66		318,354.66
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	(0.36)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,146,143.66		772,349.66		318,354.66

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.						
2015/16 Reduce Certificated Salaries due to expiration of Common Core funds and Classified FTE for RRMA.						

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	194,128,076.00	4.14%	202,165,561.00	3.31%	208,852,615.00
2. Federal Revenues	8100-8299	12,055,874.00	-2.33%	11,775,174.00	0.00%	11,775,174.00
3. Other State Revenues	8300-8599	10,113,244.00	-16.42%	8,452,876.00	-0.09%	8,445,277.00
4. Other Local Revenues	8600-8799	8,887,272.00	-17.91%	7,295,659.00	-15.13%	6,191,915.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	3,000,000.00	0.00%	3,000,000.00
6. Total (Sum lines A1 thru A5c)		225,184,466.00	3.33%	232,689,270.00	2.40%	238,264,981.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				110,311,450.00		110,551,367.00
b. Step & Column Adjustment				1,613,657.00		1,623,795.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,373,740.00)		(214,661.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	110,311,450.00	0.22%	110,551,367.00	1.27%	111,960,501.00
2. Classified Salaries						
a. Base Salaries				28,942,326.00		30,326,313.00
b. Step & Column Adjustment				578,733.00		584,856.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				805,254.00		369,632.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,942,326.00	4.78%	30,326,313.00	3.15%	31,280,801.00
3. Employee Benefits	3000-3999	59,426,154.00	9.81%	65,253,310.00	9.75%	71,616,408.00
4. Books and Supplies	4000-4999	7,497,295.00	-5.67%	7,072,233.00	0.00%	7,072,233.00
5. Services and Other Operating Expenditures	5000-5999	20,954,481.00	-4.59%	19,992,698.00	3.07%	20,606,852.00
6. Capital Outlay	6000-6999	228,605.00	-34.19%	150,454.00	0.00%	150,454.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,957,477.00	1.34%	6,037,275.00	0.69%	6,078,965.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(372,595.00)	-22.13%	(290,158.00)	-1.18%	(286,722.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	925,071.00	-35.14%	600,000.00	0.00%	600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		233,870,264.00	2.49%	239,693,492.00	3.92%	249,079,492.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,685,798.00)		(7,004,222.00)		(10,814,511.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,350,592.51		24,664,794.51		17,660,572.51
2. Ending Fund Balance (Sum lines C and D1)		24,664,794.51		17,660,572.51		6,846,061.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	161,935.00		161,935.00		161,935.00
b. Restricted	9740	1,146,144.02		772,349.66		318,354.66
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	23,356,715.49		16,726,287.85		6,365,771.85
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		24,664,794.51		17,660,572.51		6,846,061.51

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	23,356,715.85		16,726,287.85		6,365,771.85
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.36)		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	12,264,942.42		12,387,592.00		12,511,468.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		35,621,657.91		29,113,879.85		18,877,239.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.23%		12.15%		7.58%
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)						
		22,509.30		22,188.20		22,075.15
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		233,870,264.00		239,693,492.00		249,079,492.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		233,870,264.00		239,693,492.00		249,079,492.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,016,107.92		7,190,804.76		7,472,384.76
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)		7,016,107.92		7,190,804.76		7,472,384.76
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	233,870,264.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,939,611.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	48,529.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	152,998.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,022,505.00
4. Other Transfers Out	All	9200	7200-7299	3,573,454.00
5. Interfund Transfers Out	All	9300	7600-7629	925,071.00
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)				6,722,557.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		325,071.00
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)				215,533,167.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				215,533,167.00

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)*		22,509.30
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		22,509.30
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,575.29
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.)	199,304,285.93	8,972.15
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)	199,304,285.93	8,972.15
B. Required effort (Line A.2 times 90%)	179,373,857.34	8,074.94
C. Current year expenditures (Line I.G and Line II.D)	215,533,167.00	9,575.29
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	(21,546.00)	0.00	(372,595.00)				
Other Sources/Uses Detail					0.00	925,071.00		
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	5,120.00	0.00	19,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			500,000.00	0.00		
Other Sources/Uses Detail								
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								
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	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	54,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(38,574.00)	353,490.00	0.00				
Other Sources/Uses Detail					325,071.00	0.00		
Fund Reconciliation								

First 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					100,000.00	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	60,120.00	(60,120.00)	372,595.00	(372,595.00)	925,071.00	925,071.00		

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 budget adoption.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	22,735.43	22,793.30	0.3%	Met
1st Subsequent Year (2015-16)	22,704.20	22,762.07	0.3%	Met
2nd Subsequent Year (2016-17)	22,383.10	22,440.97	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	23,630	23,694	0.3%	Met
1st Subsequent Year (2015-16)	23,292	23,356	0.3%	Met
2nd Subsequent Year (2016-17)	23,173	23,237	0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)			
Third Prior Year (2011-12)	22,790		24,077	94.7%
Second Prior Year (2012-13)	22,524		23,686	95.1%
First Prior Year (2013-14)	22,371		23,532	95.1%
Historical Average Ratio:				95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.5%

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 A1, 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)	22,509	23,694	95.0%	Met
1st Subsequent Year (2015-16)	22,188	23,356	95.0%	Met
2nd Subsequent Year (2016-17)	22,075	23,237	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	204,594,006.00		
1st Subsequent Year (2015-16)	216,854,842.00	214,683,233.00	-1.0%	Met
2nd Subsequent Year (2016-17)	220,914,909.00	221,522,855.00	0.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	129,033,996.99	139,360,547.58	92.6%
Second Prior Year (2012-13)	128,579,546.58	136,985,603.46	93.9%
First Prior Year (2013-14)	146,213,526.37	164,194,252.80	89.0%
Historical Average Ratio:			91.8%

	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):	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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)	158,408,925.00	176,772,756.00	89.6%	Met
1st Subsequent Year (2015-16)	165,245,048.00	183,177,388.00	90.2%	Met
2nd Subsequent Year (2016-17)	172,177,337.00	190,624,706.00	90.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	11,882,248.00	12,055,874.00	1.5%	No
1st Subsequent Year (2015-16)	11,882,248.00	11,775,174.00	-0.9%	No
2nd Subsequent Year (2016-17)	11,582,248.00	11,775,174.00	1.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	8,362,079.00	10,113,244.00	20.9%	Yes
1st Subsequent Year (2015-16)	8,310,100.00	8,452,876.00	1.7%	No
2nd Subsequent Year (2016-17)	8,291,799.00	8,445,277.00	1.9%	No

Explanation:
(required if Yes)

2014-15 One time outstanding payment for Mandated Claims \$1.58 million & 150K for Lottery increase.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	8,018,100.00	8,887,272.00	10.8%	Yes
1st Subsequent Year (2015-16)	6,661,718.00	7,295,659.00	9.5%	Yes
2nd Subsequent Year (2016-17)	5,516,718.00	6,191,915.00	12.2%	Yes

Explanation:
(required if Yes)

2014-15 Project increase in Use of Facilities \$200K, transfer vending income from Child Nutrition Fund \$228K & increase Site carryover \$441K. 2015-16 & 2016-17 increase in local grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	7,511,602.00	7,497,295.00	-0.2%	No
1st Subsequent Year (2015-16)	6,256,119.00	7,072,233.00	13.0%	Yes
2nd Subsequent Year (2016-17)	6,256,119.00	7,072,233.00	13.0%	Yes

Explanation:
(required if Yes)

Adjust Books and Supplies budget for site carryover and site clearing accounts.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	19,549,381.00	20,954,481.00	7.2%	Yes
1st Subsequent Year (2015-16)	19,075,205.00	19,992,698.00	4.8%	No
2nd Subsequent Year (2016-17)	19,649,923.00	20,606,852.00	4.9%	No

Explanation:
(required if Yes)

Increase Contracted Services for Title I and Common Core, Supplemental & other categorical programs \$1.3 million, Increase budget for utilities and phone service \$100K.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	28,262,427.00	31,056,390.00	9.9%	Not Met
1st Subsequent Year (2015-16)	26,854,066.00	27,523,709.00	2.5%	Met
2nd Subsequent Year (2016-17)	25,390,765.00	26,412,366.00	4.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	27,060,983.00	28,451,776.00	5.1%	Not Met
1st Subsequent Year (2015-16)	25,331,324.00	27,064,931.00	6.8%	Not Met
2nd Subsequent Year (2016-17)	25,906,042.00	27,679,085.00	6.8%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

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

2014-15 One time outstanding payment for Mandated Claims \$1.58 million & 150K for Lottery increase.

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

2014-15 Project increase in Use of Facilities \$200K, transfer vending income from Child Nutrition Fund \$228K & increase Site carryover \$441K. 2015-16 & 2016-17 increase in local grants.

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

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

Adjust Books and Supplies budget for site carryover and site clearing accounts.

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

Increase Contracted Services for Title I and Common Core, Supplemental & other categorical programs \$1.3 million, increase budget for utilities and phone service \$100K.

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 data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,348,920.00	5,750,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		5,750,000.00	

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)

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)	15.2%	12.2%	7.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.1%	4.1%	2.5%

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)	(4,957,260.00)	177,697,827.00	2.8%	Met
1st Subsequent Year (2015-16)	(6,630,428.00)	183,777,388.00	3.6%	Met
2nd Subsequent Year (2016-17)	(10,360,516.00)	191,224,706.00	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Project reinstatement of 7 positions. The District will monitor the Budget closely to make sure it is in line with the financial forecast.

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 MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYP1, Line D2)	
Current Year (2014-15)	24,664,794.51		Met
1st Subsequent Year (2015-16)	17,660,572.51		Met
2nd Subsequent Year (2016-17)	6,846,061.51		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)	21,277,779.28		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)	22,509	22,188	22,075
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)	233,870,264.00	239,693,492.00	249,079,492.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	233,870,264.00	239,693,492.00	249,079,492.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,016,107.92	7,190,804.76	7,472,384.76
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)	7,016,107.92	7,190,804.76	7,472,384.76

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	23,356,715.85	16,726,287.85	6,365,771.85
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)	(0.36)	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)	12,264,942.42	12,387,592.00	12,511,468.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	35,621,657.91	29,113,879.85	18,877,239.85
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.23%	12.15%	7.58%
District's Reserve Standard (Section 10B, Line 7):	7,016,107.92	7,190,804.76	7,472,384.76
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(33,811,096.00)	(33,567,089.00)	-0.7%	(244,007.00)	Met
1st Subsequent Year (2015-16)	(33,558,758.00)	(33,891,360.00)	1.0%	332,602.00	Met
2nd Subsequent Year (2016-17)	(34,434,216.00)	(35,601,237.00)	3.4%	1,167,021.00	Met
1b. Transfers In, 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
1c. Transfers Out, General Fund *					
Current Year (2014-15)	600,000.00	925,071.00	54.2%	325,071.00	Not Met
1st Subsequent Year (2015-16)	600,000.00	600,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	600,000.00	600,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Contribution to F/61 Child Nutrition Services

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

Project Information:
(required if YES)

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 Budget Adoption 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01/8011	01/5610	693,380
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	3	01/8011	01/3901	3,229,455
State School Building Loans				
Compensated Absences				

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:				3,922,835

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	231,127	231,127	231,127	231,127
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,076,485	1,076,485	1,076,485	1,076,485
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:	1,307,612	1,307,612	1,307,612	1,307,612
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities	a. OPEB actuarial accrued liability (AAL)	54,554,380.00	54,554,380.00
	b. OPEB unfunded actuarial accrued liability (UAAL)	24,939,944.00	24,939,944.00
	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.	Jul 01, 2012	Jul 01, 2012

		Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
	Current Year (2014-15)	3,487,071.00	3,487,071.00
	1st Subsequent Year (2015-16)	3,454,609.00	3,454,609.00
	2nd Subsequent Year (2016-17)	3,456,657.00	3,456,657.00
	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)	4,403,026.00	4,366,368.00
	1st Subsequent Year (2015-16)	4,542,186.00	4,506,726.00
	2nd Subsequent Year (2016-17)	4,619,565.00	4,587,496.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2014-15)	4,258,998.00	4,258,998.00
	1st Subsequent Year (2015-16)	3,833,695.00	3,833,695.00
	2nd Subsequent Year (2016-17)	3,559,811.00	3,559,811.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2014-15)	381	381
	1st Subsequent Year (2015-16)	391	391
	2nd Subsequent Year (2016-17)	401	401

4. Comments:

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

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

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	1,258,465.00	1,623,479.00
b. Unfunded liability for self-insurance programs	1,258,465.00	0.00

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)	11,077,899.00	11,926,916.00
1st Subsequent Year (2015-16)	11,077,899.00	12,453,721.00
2nd Subsequent Year (2016-17)	11,077,889.00	13,012,135.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2014-15)	11,077,899.00	11,926,916.00
1st Subsequent Year (2015-16)	11,077,899.00	12,453,721.00
2nd Subsequent Year (2016-17)	11,077,889.00	13,012,135.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	1,119.6	1,157.1	1,151.5	1,148.5

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (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)?			
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

1,144,041

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
22,070,918	23,836,591	25,743,519
100.0%	100.0%	100.0%
6.0%	8.0%	8.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,427,347	1,509,882	1,516,738
1.5%	1.5%	1.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

No

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	482.4	539.4	544.4	549.4

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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)?

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

297,839

7. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

0

0

0

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,869,400	11,738,952	12,678,068
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	6.0%	8.0%	8.0%

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

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

No		
----	--	--

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	490,246	536,932	542,219
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

n/a

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	73.6	71.9	71.9	80.9

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. 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)?

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

n/a

4. Amount included for any tentative salary schedule increases

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

--	--	--

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

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

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.)

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 First Interim Criteria and Standards Review

SECTION 6

District Criteria and Standards Review

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First Interim
2014-15 Projected Totals
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6500	8792	-516,304.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	6500	-236,304.00

Explanation:SELPA does not generate enough income to cover County Programs.

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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First Interim
2014-15 Original Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6300	-46,683.61
Explanation:Error in estimation of Fund Balance. Will adjust accordingly.		
01	7405	-416,211.36
Explanation:Error in estimation of Fund Balance. Will adjust accordingly.		
Total of negative resource balances for Fund 01		-462,894.97

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6300	9790	-46,683.61
Explanation:Error in estimation of Fund Balance. Will adjust accordingly.			
01	6500	8792	-321,494.00
Explanation:SELPA does not generate enough income to cover County Programs.			
01	7405	9790	-416,211.36
Explanation:Error in estimation of Fund Balance. Will adjust accordingly.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-108,494.00
Explanation:SELPA does not generate enough income to cover County Programs.		

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive

by function, resource, and fund.

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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First Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-321,494.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-108,494.00

Explanation:SELPA does not generate enough income to cover County Programs.

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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12/3/2014 11:42:23 AM

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First Interim
2014-15 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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