



EAST SIDE HIGH SCHOOL DISTRICT *Silicon Valley*

Preparing every student to thrive in a global society.

2014 -15 SECOND INTERIM FINANCIAL REPORT



OPEN AND ACCOUNTABLE

Prepared by: Marcus Battle, Associate Superintendent of
Business Services & Operations, and

Karen Poon, Director of Finance

March 6, 2015

EAST SIDE UNION HIGH SCHOOL DISTRICT

BOARD OF TRUSTEES

Van T. Le, President
Lan Nguyen, Vice President
Frank Biehl, Clerk
J. Manuel Herrera, Member
Pattie Cortese, Member

ADMINISTRATION

Chris D. Funk, Superintendent
Marcus Battle, Associate Superintendent, Business Services
Juan Cruz, Associate Superintendent, Educational Services
Cari Vaeth, Associate Superintendent, Human Resources



VISION:

Every student graduates prepared for college and career empowered to transform their lives 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	9
SECTION 2 Enrollment and Average Daily Attendance Update Through 2016/17	15
SECTION 3 2014/15 – 2016/17 Multi-Year Budget Assumptions and Fiscal Update	18
SECTION 4 Other Funds Update	23
SECTION 5 SACS Reporting Forms	43
SECTION 6 District Criteria and Standards Review	171

East Side Union High School District

2014-15 Second Interim Report

Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the Standardized Account Code Structure (SACS) Second 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 early June 2015. At that time, the Governor's 2015-2016 budget proposals for May revisions will be known.

State Budget Update

The Second Interim Report for 2014-15 reflects activity through January 31, 2015. On June 20, 2014, the Governor signed into law the 2014-15 State Budget Bill and a package of legislation which continued 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 current year 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. The Governor's current year budget established a \$1.1 billion reserve for fiscal uncertainty.

On January 9, 2015, the Governor released his new 2015-16 proposed budget for California. Some major themes of the Governor's budget for K-12 education include the following:

- ▶ Positive economic growth continues and fuels public education spending
- ▶ Proposition 98 continues to receive most of the new money
- ▶ Funding is tight for the non-Proposition 98 side of the State Budget
- ▶ Governor stays the course on the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP)
- ▶ State makes a firm commitment to Adult Education and Career Technical Education (CTE)
- ▶ The Wall of Debt continues to come down and is replaced with the Rainy Day Fund
- ▶ Overall, a very good State Budget for public education

The Governor projects State revenues of \$113.4 billion in the Budget year, plus \$1.4 billion in carryover funds, to cover \$113.3 billion in State expenditures. The Governor's Department of Finance (DOF) forecasts general fund revenues to increase \$2.6 billion in the current year above the 2014-15 Budget Act level, and \$53 billion in 2015-16.

For 2015-16, the Governor's budget proposes a Proposition 98 guarantee of \$65.7 billion, an increase of \$2.5 billion, or 4%, from the revised current level. The Governor's budget continues implementation of the LCFF with an infusion of \$4.048 billion in additional Proposition 98 revenues. The proposed \$4 billion LCFF increase is expected to close the 2015-16 funding gap for

each school district and charter school, compared with their 2014-15 funding level adjusted for changes in Average Daily Attendance (ADA) by 32.19%, an average per pupil increase of 8.7% (\$675 per ADA).

- ▶ In summary, the Governor's State Budget proposes the following for K-12 education:
 - ▶ \$4 billion for LCFE gap closure
 - ▶ \$1.1 billion for discretionary one-time uses, including Common Core implementation
 - ▶ \$1 billion to eliminate the remaining K-14 apportionment deferrals
 - ▶ \$500 million for an Adult Education Block Grant
 - ▶ \$273 million for the Emergency Repair Program (one time)
 - ▶ \$250 million for one-time CTE incentive grants (each of the next three years)
 - ▶ \$198 million additional ADA growth in the current year and a \$6.9 million decrease for ADA decline in 2015-16
 - ▶ \$100 million for Internet connectivity and infrastructure

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) released their analysis of the Governor's Proposition 98 proposal, along with several education specific recommendations. In summary, the LAO believes that the Governor's budget is "generally prudent." The LAO believes that the Governor's current year revenue estimates for an additional \$1 to \$2 billion in the current year are reasonable and they believe the gain could be higher. The LAO also believes the gain could be higher due to the underlying strength of the California economy and the potential for greater tax revenues. The LAO believes the Governor's proposal to provide \$4 billion toward the implementation of the new LCFE funding model is consistent with the Legislature's intent.

The LAO is generally supportive of the Governor's workforce education and training initiative which earmarks \$500 million for Adult Education, \$250 million for a Career Technical Education (CTE) Incentive Grant Program, and \$48 million for CTE Pathways Initiative. However, they indicate that the proposals do nothing to streamline the existing, overlapping regional groupings. The LAO points out that there are 15 community college economic development regions, 49 workforce investment boards and 70 adult education consortia.

State Economy

The Governor's Budget Proposal reflects a rosier picture for the U.S. and California economies. As evidenced that the economy is improving, the Governor's Department of Finance (DOF) points to an improving jobs market, increase in business investment, and a stronger outlook for housing. At the national level, the DOF projects that interest rates will begin to rise in the second half of 2015 as the economy roars forward. The DOF projects real gross domestic product growth at 2.6% in 2015, increasing slightly to 2.8% in 2016. The U.S. unemployment rate is expected to fall from 6.2% in 2014 to 5.7% in 2015 and 5.5% in 2016.

The Governor's budget anticipates steady growth for the California economy with the State's unemployment rate falling to 6.3% by the end of 2015. According to the DOF February Finance Bulletin, General Fund revenues through January 2015 are tracking well ahead of the Governor's

projections. The majority of the projected surplus is due to sales and use tax receipts, which came in \$500 million above the forecast. The DOF attributes the increase to timing and that cash expected in February was received in January. In addition, corporate tax revenues are also above forecast, with \$126 million more than estimated received or nearly 110% above forecast. Personal income taxes were down slightly in January and fell short by \$114 million, or 1.1%. Home prices have remained relatively flat for 2014, with the median price of a single-family home reaching \$452,570, which represents a 3.1% increase over December 2013.

ESUHSD 2014-2015 Fiscal Overview

The District's Second Interim Budget for Fiscal Year (FY) 2014-15 reflects estimated deficit spending increasing from \$7.7 million to \$13.3 million representing an increase of \$5.5 million. The increase is primarily related to a negotiated settlement with the District's bargaining units. The settlement provides all bargaining units and managers with a 5% salary increase and another 1.5% contingent upon additions to the Governor's budget for FY 2014-15. In addition, the increase in current year deficit spending is also reflective of a projected decline of 95 Average Daily Attendance (ADA) which represents an estimated loss of \$800k in LCFF revenue.

Although the District is projecting increased revenues from 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 has been adjusted and has declined slightly from 23,694 to 23,683 which represent a slight decrease of 11 students over First Interim. The projected P-2 ADA estimate for FY 2014-15 was 22,793 at First Interim and has been updated to reflect a decrease of 95.33 ADA. The decline in ADA is primarily attributable to a decrease in the estimated Special Ed program at the County Office of Education and District-wide projection for enrollment.

At Second Interim, unrestricted reserves total \$32.4 million and represent undesignated reserves of 13.4%. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund District operations.

Revenue Summary

The District's projected revenues at Second Interim total \$225.9 million and represent a \$793k increase since First Interim adoption. The increase is mainly attributable to \$971k increase in Federal grant awards and additional local revenues from the return of Special Education excess refund by the County Office of Education. These increases basically offset decreases from the District's base LCFF grant of \$862k primarily relating to a decline in projected ADA for P-2.

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

Local Control Funding Formula (LCFF)

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 \$8,491 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 Second Interim, the District's estimated enrollment for targeted eligible students is 53.79% and represents a slight increase of .61% from First Interim.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have increased by \$971k since the First Interim. The increase is mainly attributable to changes and adjustments in Federal awards related to Special Education, Title I, and Title III.

Other State/Other Local

Other State revenues have decreased by \$267k since the budget was adopted. The decrease was mainly attributable to a downward projection in estimated Mandated Cost Block Grant. Other Local funds increased by \$951k and was primarily a result of the excess refund paid to the District from the County Office of Education for Special Education.

Contribution to Special Ed & Other Transfers

Contributions for Special Education and Other Transfers decreased by \$1.2 million since First Interim. The decrease is primarily related to the return of \$721k in prior year contributions from the County Office for excess refund and the remainder is related to savings from special education initiatives.

Expenditure Summary

The projections reflected in the Second Interim Report are a result of the analysis of year-to-date expenditure projections against the First Interim 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 Second Interim totals \$239.3 million and represents a \$6.3 million increase since First Interim. 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 January 31, 2015. There was a \$3.2 million

increase for certificated salaries and \$1.4 million increase for classified salaries primarily as a result of negotiated settlements with the bargaining groups. All certificated, classified, and management staff received a 5% pay increase. There is an additional provision in the certificated bargaining agreement which would provide an additional 1.5% in the event the Governor increases current year LCFF revenues.

Employee Benefits

In the area of employee benefits, there was a significant increase in projected expenses totaling \$897k since First Interim. The increase is primarily attributable to statutory benefits for the salary increases from negotiated settlements.

Operations and Contracted Services/ Other Expenses

In the category of Operations and Contracted Services and the Other Expenses categories, there were no significant changes.

Ending Balance Summary

At Second Interim, the District projects an ending fund balance plus general reserve of approximately \$33.4 million for FY 2014-15. This amount represents a decrease of \$3.5 million since First Interim. The decrease is primarily related to the increases in salaries and statutory benefits for negotiated settlements. The transfer of funds from Fund 17 back to General Fund, Fund 03 was primarily a result of the Board's decision to amend a Board Resolution which required the District to maintain a minimum reserve of 6% and provides the District to maintain the statutory minimum of 3%.

The State requires a District our size to maintain an ending reserve equal to 3% of total expenditures and other uses. At Second Interim, the District's 3% reserve equals \$7.5 million. In December 2014, the District's Governing Board unanimously adopted to amend a previous resolution which had increased the District's minimum fund balance for economic uncertainties from 3% to 6%. As a result of the Boards recent action, the District transferred \$4.7 million in excess reserves from Fund 17 General Reserve for fiscal uncertainty to Fund 03 General Reserve to support the Board's decision.

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

Designations

Revolving Cash	\$ 2,500
Stores	\$ 159,435
Economic Uncertainty 3% (Fund 17)	\$ 7,559,943
Legally Restricted (Categorical)	\$ 969,284
Designated Reserve – LCAP & EIA	\$ 1,639,517
Designated Reserve – Budget Balancing	\$ <u>23,084,686</u>

Total Designations **\$ 33,415,365**

Reserve % - All Undesignated Reserves (including Fund 17) total 13.4% of General Fund 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 January 31, the projected Restricted General Fund carry-over is \$969k.

Child Nutrition Fund 61/Other Funds

At Second Interim, the program is projected to have a deficit of \$755k. This represents an increase of \$430k since First Interim. The program deficit is projected to increase due to a continued loss of participation in the program and a slow start to the new Supper Program. The program started the year with 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) deficit is expected to continue. The new Supper Program is expected to pay huge dividends for the District once it is fully implemented.

As part of the adopted budget, the Board approved a number of cost saving and revenue measures that were recommended by management to slow down and/or eliminate the deficit spending. The District recently contracted with the consulting firm of Total School Solutions to review the Food Service Program to provide recommendations to improve revenues and increase efficiencies.

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 provided for the hiring of 43.7 new FTEs for social workers, counselors, instructional coaches, librarians, and parent involvement specialists to support 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. At Second Interim, the total supplemental expenditure budget, when combining both resources, total \$8 million and represents a \$600k increase since First Interim.

Updated as of Second Interim for the period ending January 31, 2015

Components	EIA (Supplemental)	LCFF (Supplemental)	Total (Supplemental)
Revenues	\$2,681,032	\$5,713,661	\$8,394,693
Expenses	\$3,363,072	\$4,704,426	\$8,068,498
Excess (Deficiency)	(\$683,040)	\$1,009,235	\$326,195
Beginning Balance	\$1,313,322	0	\$1,313,322
Ending Balance (est.)	\$630,282	\$1,009,235	\$1,639,517

Multi-Year Financial Projection

The 2014-15 Multi-Year Financial Projection (MYFP) at Second Interim reflects that the District is able to maintain its 3% District mandated reserve in 2014-15 through FY 2016-17. The multi-year projections are based on assumptions listed 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 2014-15	FY 2015-16	FY 2016-17
Revenues	\$225,978,036	\$238,796,653	\$242,065,312
Expenses	\$239,297,970	\$245,136,428	\$253,872,605
Excess/(Deficit)	(\$13,319,934)	(\$6,339,775)	(\$11,807,293)
Net Increase(Decrease)	(\$7,495,170)	(\$3,189,775)	(\$5,657,293)
Beginning Balance	\$33,188,657	\$25,693,487	\$22,503,712
Ending Balance plus F17, General Reserve	\$33,415,365	\$30,301,190	\$24,720,252
Stores & Revolving Cash	\$161,935	\$161,935	\$161,935
Legally Restricted - Categorical	\$969,284	\$651,857	\$359,697
Designated Reserves – LCAP & EIA	\$1,639,517	\$3,970,612	\$7,559,295
Economic Uncertainty – Statutory Reserve (Fund 17)	\$7,559,943	\$7,635,542	\$7,711,898
Designated Reserve – Budget Balancing	\$23,084,686	\$17,881,244	\$8,927,427
District Reserve %	13.44%	11.99%	9.5%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the fiscal period ending January 31, 2015. This certification reflects the fact that the State of California's economy is still showing signs of continued growth.

The District recently negotiated a salary increase for all District employees that was welcomed after years of minimal salary increases. Although the District was able to provide the increase, there continues to be great pressures on the District's budget. The District has lost over \$150 million in State funding since FY 2008-09 when the recession began. The District is still plagued by declining enrollment, rising special education costs, increasing health benefits, and ballooning STRS and PERS contributions which are continuing to erode District reserves. The District is projecting deficit spending to continue through-out the forecast period. All of these factors continue to pressure the District's budget and long-range planning.

In summary, future fiscal planning continues to be challenging in light of the factors noted. The Governor has shown great support for education, however, he has little control over the economy. With District revenues projected to be less than the statutory minimum by FY 2018-19, the District must reverse course and begin efforts to balance its budget. The Governor's signature for Prop 30 initiative comes to an end by FY 2018 and currently provides \$8 billion to K-12 education. At this time, the Governor has not introduced a plan to augment these funds. For all of these reasons, the District must take immediate steps to reduce expenses and bring the budget into balance. The District will continue to work collaboratively with the Governing Board, unions, staff, and the community to ensure the long-term financial stability of the District.

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 Second Interim Assumptions

Revenue and Expenditure Assumptions Update

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its Second Interim Report on assumptions. This is the best information available at the time the Second Interim Report is prepared. The Second 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 Services 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) LCFF Calculator to determine LCFF base and supplemental funding. The assumptions upon which the 2014-15 Second Interim Report is based as follows:

REVENUE HIGHLIGHTS

- The District’s projected revenues total \$225 million and represent a \$793k increase since First Interim.
- LCFF Funding decreased \$862k at Second Interim as a result of a decrease in projected ADA by 95.33.
- The District’s total unduplicated count for low income, English language learners, Foster Youth, and Migrant Education students improved slightly to 53.79% at Second Interim resulting in a slight revenue increase.
- The local revenues increased by \$951k for which \$721k was from the County Office of Education for the Special Education Program prior year excess refunding.

EXPENDITURES

- There was a \$3.2 million increase for certificated salaries and \$1.4 million increase for classified salaries primarily as a result of negotiated settlements with the bargaining groups. All certificated, classified, and management staff received a 5% pay increase.
- The benefit budget increased to a total of \$897k since First Interim. The increase is primarily attributable to statutory benefits for the salaries increase from negotiated settlements.
- Food Service Program, Fund 61 is projecting a year end loss estimated at \$755k as a result of declining participation which will result in a General Fund contribution to balance the fund.

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

Description	Statewide Assumptions	2014 / 15 First Interim	2014 / 15 Second 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		53.18%	53.79%
LCFF Approved Funding Rate (GAP)		29.56%	29.15%
LCFF Entitlement (net of prior year adjustment)		\$194,128,075	\$193,265,720
California CPI		2.40%	1.80%
Lottery Per ADA	Unrestricted	\$128	\$128
	Restricted	\$34	\$34
CSI Energy Renewal Incentive Revenue		\$2,600,000	\$2,565,000
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,694	23,683
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,793	22,698
		284	249
Salary Step and Column % Increases:			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
Negotiated Salary Increases (All Employee Groups)			5%
Addition - Teaching Position for Enrollment Proj increase by 98		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		8.88%	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	\$ 423,269
OPEB Debt Payment		\$ 2,022,505	\$ 2,022,505
Fund Transfer in/(out):			
Transfer from OPEB (F20)			\$ 2,480,053
Transfer from General Reserve (F17)			\$ 4,700,000
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)
Transfer to Restr. Routine Maint.		\$ (5,750,000)	\$ (5,750,000)
Transfer to Child Nutrition Svc. (F61)		\$ (325,071)	\$ (755,289)
Transfer to Property & Liabilities Fd (F67)		\$ (100,000)	\$ (100,000)

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

Categories	2014/15 First Interim			2014/15 Second Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	\$ 194,128,076	\$ -	\$ 194,128,076	\$ 193,265,720	\$ -	\$ 193,265,720	\$ (862,356)
Federal	\$ 181,062	\$ 11,874,812	\$ 12,055,874	\$ 181,062	\$ 12,846,320	\$ 13,027,382	\$ 971,508
Other State	\$ 6,486,801	\$ 3,626,443	\$ 10,113,244	\$ 6,231,678	\$ 3,614,527	\$ 9,846,205	\$ (267,039)
Local	\$ 5,511,717	\$ 3,375,555	\$ 8,887,272	\$ 5,717,215	\$ 4,121,514	\$ 9,838,729	\$ 951,457
Total Revenues	\$ 206,307,656	\$ 18,876,810	\$ 225,184,466	\$ 205,395,675	\$ 20,582,361	\$ 225,978,036	\$ 793,570
Expenditures							
Certificated Salaries	\$ 91,749,121	\$ 18,562,329	\$ 110,311,450	\$ 95,488,054	\$ 18,030,105	\$ 113,518,159	\$ 3,206,709
Classified Salaries	\$ 20,058,848	\$ 8,883,478	\$ 28,942,326	\$ 21,064,564	\$ 9,282,317	\$ 30,346,881	\$ 1,404,555
Employee Benefits	\$ 46,600,956	\$ 12,825,200	\$ 59,426,156	\$ 47,360,223	\$ 12,963,155	\$ 60,323,378	\$ 897,222
Books & Supplies	\$ 2,510,032	\$ 4,987,264	\$ 7,497,296	\$ 2,430,810	\$ 5,934,222	\$ 8,365,032	\$ 867,736
Operation & Contracted Services	\$ 13,303,015	\$ 7,651,465	\$ 20,954,480	\$ 13,638,281	\$ 7,238,813	\$ 20,877,094	\$ (77,386)
Capital Outlay	\$ 50,151	\$ 178,454	\$ 228,605	\$ 50,151	\$ 240,436	\$ 290,587	\$ 61,982
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	\$ (3,313,091)	\$ 2,940,496	\$ (372,595)	\$ (3,350,612)	\$ 2,969,974	\$ (380,638)	\$ (8,043)
Debt Services	\$ 2,022,505	\$ -	\$ 2,022,505	\$ 2,022,505	\$ -	\$ 2,022,505	\$ -
Total Expenditures	\$ 176,772,756	\$ 56,172,439	\$ 232,945,195	\$ 182,495,195	\$ 56,802,775	\$ 239,297,970	\$ 6,352,775
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ 29,534,900	\$ (37,295,629)	\$ (7,760,729)	\$ 22,900,480	\$ (36,220,414)	\$ (13,319,934)	\$ (5,559,205)
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	\$ 325,071	\$ -	\$ 325,071	\$ 755,289	\$ -	\$ 755,289	\$ 430,218
Transfer to Properties/Liab Fund F67	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
Add:							
Transfer from OPEB Fund(s)			\$ -	\$ 2,480,053		\$ 2,480,053	\$ 2,480,053
Transfer from Fund 17	\$ -	\$ -	\$ -	\$ 4,700,000		\$ 4,700,000	\$ 4,700,000
Transfer to F14, Deferred Maint.	\$ (500,000)		\$ (500,000)	\$ (500,000)		\$ (500,000)	\$ -
Contribute to Special Ed	\$ (27,817,089)	\$ 27,817,089	\$ -	\$ (26,565,017)	\$ 26,565,017	\$ -	\$ -
Contribute to Restr Routine Maintenance	\$ (5,750,000)	\$ 5,750,000	\$ -	\$ (5,750,000)	\$ 5,750,000	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (4,957,260)	\$ (3,728,540)	\$ (8,685,800)	\$ (3,589,773)	\$ (3,905,397)	\$ (7,495,170)	\$ 1,190,630
BEGINNING BALANCE	\$ 28,313,976	\$ 4,874,681	\$ 33,188,657	\$ 28,313,976	\$ 4,874,681	\$ 33,188,657	\$ -
ENDING BALANCE BEFORE RESERVE	\$ 23,356,716	\$ 1,146,141	\$ 24,502,857	\$ 24,724,203	\$ 969,284	\$ 25,693,487	\$ 1,190,630
Revolving Cash	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ -
Stores	\$ 159,435		\$ 159,435	\$ 159,435		\$ 159,435	\$ -
Fund 17, General Reserve	\$ 12,264,943		\$ 12,264,943	\$ 7,559,943		\$ 7,559,943	\$ (4,705,000)
ENDING FUND BALANCE	\$ 35,783,594	\$ 1,146,141	\$ 36,929,735	\$ 32,446,081	\$ 969,284	\$ 33,415,365	\$ (3,514,370)

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

Ending Fund Balance Projection

Categories	2014/15 First Interim			2014/15 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$159,435		\$159,435	\$159,435		\$159,435
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000
EIA & Supplemental	\$1,981,062		\$1,981,062	\$1,639,517		\$1,639,517
Reserve for Balancing Multi-year Projection	\$20,875,654		\$20,875,654	\$22,584,686		\$22,584,686
Restricted Categorical Programs						
Medical Reimbursement		\$640,112	\$640,112		\$598,683	\$598,683
Prop 39 Clean Energy		\$312,253	\$312,253		\$308,944	\$308,944
Restricted Lottery		\$37,226	\$37,226		\$34,610	\$34,610
Restricted Routine Maintenance		\$156,550	\$156,550		\$27,047	\$27,047
Fund 17, General Reserve	\$12,264,943		\$12,264,943	\$ 7,559,943		\$7,559,943
ENDING FUND BALANCE	\$35,783,594	\$1,146,141	\$36,929,735	\$32,446,081	\$969,284	\$33,415,365
			15.23%			13.44%

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

Categories	2014/15 First Interim			2014/15 Second Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ 7,395,647	\$ 4,479,165	\$ 11,874,812	\$ 7,914,593	\$ 4,931,727	\$ 12,846,320	\$ 971,508
Other State	\$ 2,269,413	\$ 1,357,030	\$ 3,626,443	\$ 2,334,255	\$ 1,280,272	\$ 3,614,527	\$ (11,916)
Local	\$ 3,611,859	\$ (236,304)	\$ 3,375,555	\$ 3,446,690	\$ 674,824	\$ 4,121,514	\$ 745,959
Total Revenues	\$ 13,276,919	\$ 5,599,891	\$ 18,876,810	\$ 13,695,538	\$ 6,886,823	\$ 20,582,361	\$ 1,705,551
Expenditures							
Certificated Salaries	\$ 5,806,288	\$ 12,756,041	\$ 18,562,329	\$ 5,066,149	\$ 12,963,956	\$ 18,030,105	\$ (532,224)
Classified Salaries	\$ 3,501,329	\$ 5,382,149	\$ 8,883,478	\$ 3,680,785	\$ 5,601,532	\$ 9,282,317	\$ 398,839
Employee Benefits	\$ 3,630,288	\$ 9,194,912	\$ 12,825,200	\$ 3,672,249	\$ 9,290,906	\$ 12,963,155	\$ 137,955
Books & Supplies	\$ 4,861,637	\$ 125,627	\$ 4,987,264	\$ 5,811,829	\$ 122,393	\$ 5,934,222	\$ 946,958
Operation & Contracted Services	\$ 3,656,037	\$ 3,995,428	\$ 7,651,465	\$ 3,761,673	\$ 3,477,140	\$ 7,238,813	\$ (412,652)
Capital Outlay	\$ 178,454	\$ -	\$ 178,454	\$ 240,436	\$ -	\$ 240,436	\$ 61,982
Other Outgo	\$ 42,235	\$ 101,518	\$ 143,753	\$ 42,235	\$ 101,518	\$ 143,753	\$ -
Direct Support/Indirect Costs	\$ 1,079,191	\$ 1,861,305	\$ 2,940,496	\$ 1,075,579	\$ 1,894,395	\$ 2,969,974	\$ 29,478
Total Expenditures	\$ 22,755,459	\$ 33,416,980	\$ 56,172,439	\$ 23,350,935	\$ 33,451,840	\$ 56,802,775	\$ 630,336
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ (9,478,540)	\$ (27,817,089)	\$ (37,295,629)	\$ (9,655,397)	\$ (26,565,017)	\$ (36,220,414)	\$ 1,075,215
Other Sources / Uses							
Transfer in / out	\$ 5,750,000	\$ 27,817,089	\$ 33,567,089	\$ 5,750,000	\$ 26,565,017	\$ 32,315,017	\$ (1,252,072)
Contribution to Other Restr Resources				\$ -		\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (3,728,540)	\$ (0)	\$ (3,728,540)	\$ (3,905,397)	\$ -	\$ (3,905,397)	\$ (176,857)
BEGINNING BALANCE	\$ 4,874,681	\$ -	\$ 4,874,681	\$ 4,874,681	\$ -	\$ 4,874,681	\$ -
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	\$ 1,146,141	\$ (0)	\$ 1,146,141	\$ 969,284	\$ -	\$ 969,284	\$ (176,857)

SECTION 2

Enrollment and Average Daily
Attendance Update Through 2016/17

East Side Union High School District

Enrollment/ADA Projections Through 2016/17

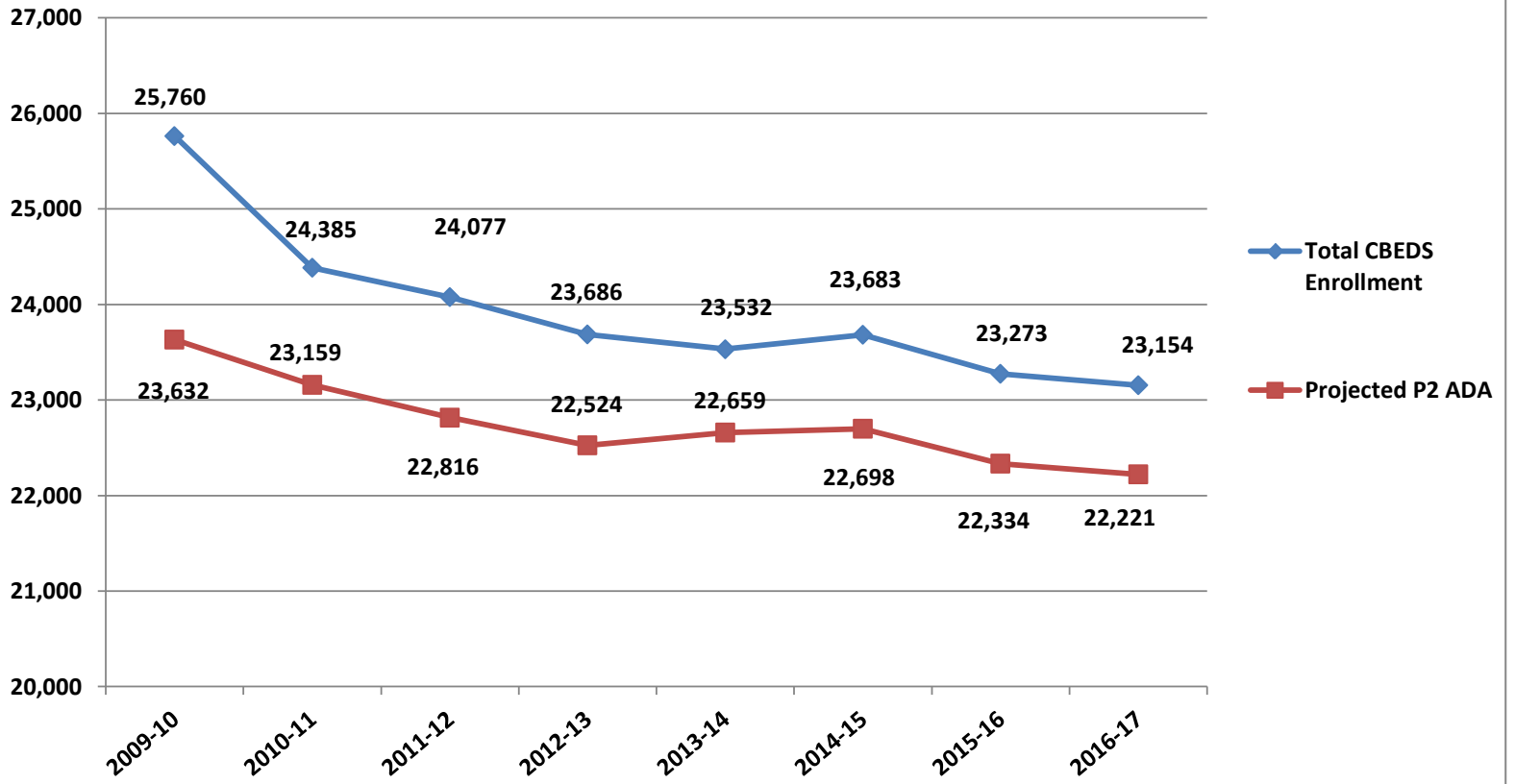
Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Actual	Actual	Certified	Projected	Projected
9	6,180	5,930	5,962	5674	5767	5988	5629	5726
10	6,404	6,056	5,933	5961	5683	5760	6004	5610
11	6,575	6,129	6,019	5856	5999	5713	5869	5992
12	6,457	6,101	5,992	6009	5874	5993	5542	5597
Post Seniors	93	122	122	124	156	173	173	173
NPS	51	47	49	62	53	56	56	56
Total CBEDS Enrollment	25,760	24,385	24,077	23,686	23,532	23,683	23,273	23,154
COE Sp Ed	252	263	266	274	274	245	245	245
Proj P2 ADA *	23,632	23,159	22,816	22,524	22,659	22,698	22,334	22,221
Enrollment to ADA %	91.74%	94.97%	94.76%	95.09%	95.18%	94.86%	94.97%	94.97%

* Including COE ADA for 2014/15 & 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 **94.57%** 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 Second Interim

Budget Assumption

Description	Statewide Assumptions	2014 / 15 Second Interim	2015 / 16 Projection	2016 / 17 Projection
Based on SSC Dartboard & FCMAT BASC Calculator				
Statutory COLA		0.850%	1.580%	2.170%
LCFF Target Base		\$8,491	\$8,625	\$8,812
LCFF CTE		\$221	\$224	\$229
LCFF Unduplicated Count Percentage		53.79%	53.32%	52.36%
LCFF Approved Funding Rate (GAP)		29.15%	32.19%	23.71%
LCFF Entitlement (net of prior year adjustment)		\$193,265,720	\$205,439,596	\$209,692,886
California CPI		1.80%	2.10%	2.50%
Lottery Per ADA	Unrestricted	\$128	\$128	\$128
	Restricted	\$34	\$34	\$34
Adult Ed Block Grant			\$5,000,000	\$5,000,000
CSI Energy Renewal Incentive Revenue		\$2,565,000	\$1,110,400	\$0
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,683	23,273	23,154
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,698	22,667	22,303
		249	250	250
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)		5%		
Adjust - Teaching Position for Enrollment Projection			(12.4 FTEs)	(3.6 FTEs)
New Positions Added for LCAP, Re-organization & RRMA				
Certificated		57.70 FTEs	4.40 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%	5.00%	5.00%
Operations:				
Adjust Board Election Cost		\$ 423,269	\$ -	\$ 425,000
OPEB Debt Payment		\$ 2,022,505	\$ 2,062,303	\$ 2,103,993
Fund Transfer in/(out):				
Transfer from OPEB (F20 / F71)		\$ 2,480,053	\$ 4,500,000	\$ 4,500,000
Transfer from General Reserve (F17)		\$ 4,700,000	\$ -	\$ -
Transfer from Self-Insurance (F68)				\$ 3,000,000
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)	\$ (500,000)
Transfer to Restr. Routine Maint.		\$ (5,750,000)	\$ (7,388,000)	\$ (7,650,000)
Transfer to Child Nutrition Svc. (F61)		\$ (755,289)	\$ (750,000)	\$ (750,000)
Transfer to Property & Liabilities Fd (F67)		\$ (100,000)	\$ (100,000)	\$ (100,000)

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

Categories	2014/15 Second Interim			2015/16 Projection			2016/17 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	\$ 193,265,720	\$ -	\$ 193,265,720	\$ 205,439,596	\$ -	\$ 205,439,596	\$ 209,692,886	\$ -	\$ 209,692,886
Federal	\$ 181,062	\$ 12,846,320	\$ 13,027,382	\$ 181,062	\$ 12,388,462	\$ 12,569,524	\$ 181,062	\$ 12,388,462	\$ 12,569,524
Other State	\$ 6,231,678	\$ 3,614,527	\$ 9,846,205	\$ 9,753,450	\$ 3,744,887	\$ 13,498,337	\$ 9,738,504	\$ 3,753,576	\$ 13,492,080
Local	\$ 5,717,215	\$ 4,121,514	\$ 9,838,729	\$ 4,025,099	\$ 3,264,097	\$ 7,289,196	\$ 2,892,985	\$ 3,417,837	\$ 6,310,822
Total Revenues	\$ 205,395,675	\$ 20,582,361	\$ 225,978,036	\$ 219,399,207	\$ 19,397,446	\$ 238,796,653	\$ 222,505,437	\$ 19,559,875	\$ 242,065,312
Expenditures									
Certificated Salaries	\$ 95,488,054	\$ 18,030,105	\$ 113,518,159	\$ 97,119,503	\$ 17,639,357	\$ 114,758,859	\$ 98,396,863	\$ 17,903,947	\$ 116,300,810
Classified Salaries	\$ 21,064,564	\$ 9,282,317	\$ 30,346,881	\$ 21,765,804	\$ 9,993,154	\$ 31,758,959	\$ 22,569,495	\$ 10,192,818	\$ 32,762,313
Employee Benefits	\$ 47,360,223	\$ 12,963,155	\$ 60,323,378	\$ 51,470,337	\$ 14,113,564	\$ 65,583,901	\$ 55,711,802	\$ 15,149,439	\$ 70,861,242
Books & Supplies	\$ 2,430,810	\$ 5,934,222	\$ 8,365,032	\$ 2,503,796	\$ 4,589,129	\$ 7,092,925	\$ 2,503,796	\$ 4,589,129	\$ 7,092,925
Operation & Contracted Services	\$ 13,638,281	\$ 7,238,813	\$ 20,877,094	\$ 13,125,308	\$ 6,878,468	\$ 20,003,775	\$ 13,862,751	\$ 7,027,552	\$ 20,890,302
Capital Outlay	\$ 50,151	\$ 240,436	\$ 290,587	\$ 50,000	\$ 122,172	\$ 172,172	\$ 50,000	\$ 122,172	\$ 172,172
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	\$ (3,350,612)	\$ 2,969,974	\$ (380,638)	\$ (3,238,883)	\$ 2,967,445	\$ (271,438)	\$ (3,345,987)	\$ 3,059,863	\$ (286,124)
Debt Services	\$ 2,022,505	\$ -	\$ 2,022,505	\$ 2,062,303	\$ -	\$ 2,062,303	\$ 2,103,993	\$ -	\$ 2,103,993
Total Expenditures	\$ 182,495,195	\$ 56,802,775	\$ 239,297,970	\$ 188,649,386	\$ 56,487,042	\$ 245,136,428	\$ 195,643,932	\$ 58,228,672	\$ 253,872,605
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ 22,900,480	\$ (36,220,414)	\$ (13,319,934)	\$ 30,749,821	\$ (37,089,596)	\$ (6,339,775)	\$ 26,861,505	\$ (38,668,798)	\$ (11,807,293)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	\$ 755,289	\$ -	\$ 755,289	\$ 750,000	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 750,000
Transfer to Properties/Liab Fund F67	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Add:									
Transfer from OPEB Fund(s)	\$ 2,480,053		\$ 2,480,053	\$ 4,500,000		\$ 4,500,000	\$ 4,500,000		\$ 4,500,000
Transfer from Fund 17 / Fund 68	\$ 4,700,000		\$ 4,700,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Transfer to F14, Deferred Maint.	\$ (500,000)		\$ (500,000)	\$ (500,000)		\$ (500,000)	\$ (500,000)		\$ (500,000)
Contribute to Special Ed	\$ (26,565,017)	\$ 26,565,017	\$ -	\$ (29,384,169)	\$ 29,384,169	\$ -	\$ (30,726,637)	\$ 30,726,637	\$ -
Contribute to Restr Routine Maintenance	\$ (5,750,000)	\$ 5,750,000	\$ -	\$ (7,388,000)	\$ 7,388,000	\$ -	\$ (7,650,000)	\$ 7,650,000	\$ -
Net Increase (Decrease) in Fund Balance	\$ (3,589,773)	\$ (3,905,397)	\$ (7,495,170)	\$ (2,872,348)	\$ (317,427)	\$ (3,189,775)	\$ (5,365,132)	\$ (292,161)	\$ (5,657,293)
BEGINNING BALANCE	\$ 28,313,976	\$ 4,874,681	\$ 33,188,657	\$ 24,724,203	\$ 969,284	\$ 25,693,487	\$ 21,851,855	\$ 651,857	\$ 22,503,712
ENDING BALANCE BEFORE RESERVE	\$ 24,724,203	\$ 969,284	\$ 25,693,487	\$ 21,851,855	\$ 651,857	\$ 22,503,712	\$ 16,486,722	\$ 359,697	\$ 16,846,419
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	\$ 7,559,943		\$ 7,559,943	\$ 7,635,542		\$ 7,635,542	\$ 7,711,898		\$ 7,711,898
ENDING FUND BALANCE	\$ 32,446,081	\$ 969,284	\$ 33,415,365	\$ 29,649,332	\$ 651,857	\$ 30,301,190	\$ 24,360,555	\$ 359,697	\$ 24,720,252

13.44%

11.99%

9.50%

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

Ending Fund Balance Projection

Categories	2014/15 Second 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	\$0		\$0
EIA & Supplemental	\$1,639,517		\$1,639,517	\$3,970,612		\$3,970,612	\$7,559,295		\$7,559,295
Reserve for Balancing Multi-year Projection	\$22,584,686		\$22,584,686	\$17,381,244		\$17,381,244	\$8,927,427		\$8,927,427
Restricted Categorical Programs									
Medical Reimbursement		\$598,683	\$598,683		\$348,000	\$348,000		\$170,000	\$170,000
Prop 39 Clean Energy		\$308,944	\$308,944			\$0			\$0
Restricted Lottery		\$34,610	\$34,610			\$0			\$0
Restricted Routine Maintenance		\$27,047	\$27,047		\$303,857	\$303,857		\$189,697	\$189,697
Fund 17, General Reserve	\$ 7,559,943		\$7,559,943	\$7,635,542		\$7,635,542	\$7,711,898		\$7,711,898
ENDING FUND BALANCE	\$32,446,081	\$969,284	\$33,415,365	\$29,649,333	\$651,857	\$30,301,190	\$24,360,555	\$359,697	\$24,720,252
	13.44%			11.99%			9.50%		

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

Categories	2014/15 First Interim			2014/15 Second Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ 7,395,647	\$ 4,479,165	\$ 11,874,812	\$ 7,914,593	\$ 4,931,727	\$ 12,846,320	\$ 971,508
Other State	\$ 2,269,413	\$ 1,357,030	\$ 3,626,443	\$ 2,334,255	\$ 1,280,272	\$ 3,614,527	\$ (11,916)
Local	\$ 3,611,859	\$ (236,304)	\$ 3,375,555	\$ 3,446,690	\$ 674,824	\$ 4,121,514	\$ 745,959
Total Revenues	\$ 13,276,919	\$ 5,599,891	\$ 18,876,810	\$ 13,695,538	\$ 6,886,823	\$ 20,582,361	\$ 1,705,551
Expenditures							
Certificated Salaries	\$ 5,806,288	\$ 12,756,041	\$ 18,562,329	\$ 5,066,149	\$ 12,963,956	\$ 18,030,105	\$ (532,224)
Classified Salaries	\$ 3,501,329	\$ 5,382,149	\$ 8,883,478	\$ 3,680,785	\$ 5,601,532	\$ 9,282,317	\$ 398,839
Employee Benefits	\$ 3,630,288	\$ 9,194,912	\$ 12,825,200	\$ 3,672,249	\$ 9,290,906	\$ 12,963,155	\$ 137,955
Books & Supplies	\$ 4,861,637	\$ 125,627	\$ 4,987,264	\$ 5,811,829	\$ 122,393	\$ 5,934,222	\$ 946,958
Operation & Contracted Services	\$ 3,656,037	\$ 3,995,428	\$ 7,651,465	\$ 3,761,673	\$ 3,477,140	\$ 7,238,813	\$ (412,652)
Capital Outlay	\$ 178,454	\$ -	\$ 178,454	\$ 240,436	\$ -	\$ 240,436	\$ 61,982
Other Outgo	\$ 42,235	\$ 101,518	\$ 143,753	\$ 42,235	\$ 101,518	\$ 143,753	\$ -
Direct Support/Indirect Costs	\$ 1,079,191	\$ 1,861,305	\$ 2,940,496	\$ 1,075,579	\$ 1,894,395	\$ 2,969,974	\$ 29,478
Total Expenditures	\$ 22,755,459	\$ 33,416,980	\$ 56,172,439	\$ 23,350,935	\$ 33,451,840	\$ 56,802,775	\$ 630,336
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	\$ (9,478,540)	\$ (27,817,089)	\$ (37,295,629)	\$ (9,655,397)	\$ (26,565,017)	\$ (36,220,414)	\$ 1,075,215
Other Sources / Uses							
Transfer in / out	\$ 5,750,000	\$ 27,817,089	\$ 33,567,089	\$ 5,750,000	\$ 26,565,017	\$ 32,315,017	\$ (1,252,072)
Contribution to Other Restr Resources				\$ -		\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (3,728,540)	\$ (0)	\$ (3,728,540)	\$ (3,905,397)	\$ -	\$ (3,905,397)	\$ (176,857)
BEGINNING BALANCE	\$ 4,874,681	\$ -	\$ 4,874,681	\$ 4,874,681	\$ -	\$ 4,874,681	\$ -
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	\$ 1,146,141	\$ (0)	\$ 1,146,141	\$ 969,284	\$ -	\$ 969,284	\$ (176,857)

SECTION 4

Other Funds

East Side Union High School District

2014/15 Second Interim – 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 Ed programs. The general Adult Ed program has budgeted in General Fund as part of the State's new Local Control Funding Formula (LCFF). 2014/15 year ending fund balance is projected to be \$232k.

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 programs in the State's new Local Control Funding Formula (LCFF). The District keeps F14 as designation for Deferred Maintenance and plans to set-aside \$500k 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 monies 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. The fund is projected to have a balance of \$7.56 million by the end of 2014/15.

OPEB with Revocable Trust Fund – 20

This fund is earmarked for the cost of post-employment benefits. The District plans to transfer the total balance of the fund, \$2.48 million, to reimburse the General Fund for 2014/15 OPEB expenditures. The fund will be exhausted after the transfer.

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 General Obligation Bond (GOB) – Measure G. The fund is projected to have a balance of \$22.3 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 General Obligation Bond (GOB) – Measure E. The fund is projected to have a balance of \$38.2 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 November 12 voter approved General Obligation Bond (GOB) – Measure I. The District only sold the first series of \$20 million bonds in November 2013. The fund is projected to have a balance of \$5.6 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 \$7.3 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 monies 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 by the Governing Board for deposit to the fund. The fund is projected to have a balance of \$1,565 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 Services Program. The Program is funded by various sources from Federal, State and local food sales. Beginning in 2014/15, Child Nutrition Services Program not only offered free meals to all eligible students but also provides meals at no charge to eligible “reduced” students. Also beginning in 2014/15, the Program will serve suppers for most of the after school programs in the District. The District has 50.9% or 12,056 Free and Reduced students eligible on CalPads as of March 5, 2015. The fund is projected to need a contribution of \$755k from General Fund.

Self Insurance Fund for Property & Liability – 67

The fund is used to separate monies 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 \$779k by the year end of 2014/15.

Self Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate monies 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 \$6.19 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 post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. Any post-employment 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 monies. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarships and the second part of the monies is invested in the fiscal agent to generate proceeds to fund the student scholarships which is called “Go for It” Scholarship. The fund is projected to have a balance of \$704k by the year end of 2014/15.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal	\$ 783,596	\$ 783,596	\$ -
Other State	\$ 369,694	\$ 369,694	\$ -
Local	\$ -	\$ -	\$ -
Total Revenues	\$ 1,153,290	\$ 1,153,290	\$ -
Expenditures			
Certificated Salaries	\$ 450,067	\$ 424,105	\$ (25,962)
Classified Salaries	\$ 169,761	\$ 180,380	\$ 10,619
Employee Benefits	\$ 224,561	\$ 244,827	\$ 20,266
Books & Supplies	\$ 194,501	\$ 189,943	\$ (4,558)
Operation & Contracted Services	\$ 70,794	\$ 70,429	\$ (365)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 19,105	\$ 19,105	\$ -
Total Expenditures	\$ 1,128,790	\$ 1,128,789	\$ (1)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 24,501	\$ 24,501	\$ 1
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 207,861	\$ 207,861	\$ -
Net Increase (Decrease) in Fund Balance	\$ 24,501	\$ 24,501	\$ 1
ENDING BALANCE	\$ 232,362	\$ 232,362	\$ 1

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Federal	\$ 690,791	\$ 697,074	\$ 6,283
Other State	\$ 867,300	\$ 937,548	\$ 70,248
Local	\$ 55,222	\$ 48,298	\$ (6,925)
Total Revenues	\$ 1,613,313	\$ 1,682,919	\$ 69,606
Expenditures			
Certificated Salaries	\$ 432,679	\$ 428,460	\$ (4,219)
Classified Salaries	\$ 537,752	\$ 579,513	\$ 41,762
Employee Benefits	\$ 606,334	\$ 598,042	\$ (8,292)
Books & Supplies	\$ 14,003	\$ 35,657	\$ 21,654
Contracted Services	\$ 22,546	\$ 41,247	\$ 18,701
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,613,313	\$ 1,682,919	\$ 69,606
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (0)	\$ (0)	\$ 0
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (0)	\$ (0)	\$ 0
ENDING BALANCE	\$ (0)	\$ (0)	\$ 0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 1,010	\$ 1,560	\$ 550
Total Revenues	\$ 1,010	\$ 1,560	\$ 550
Expenditures			
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 105,000	\$ 105,000	\$ -
Contracted Services	\$ 380,000	\$ 402,000	\$ 22,000
Capital Outlay	\$ 85,000	\$ 81,688	\$ (3,312)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 570,000	\$ 588,688	\$ 18,688
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (568,990)	\$ (587,128)	\$ (18,138)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	\$ 500,000	\$ 500,000	\$ -
BEGINNING BALANCE	\$ 400,322	\$ 400,322	\$ -
Net Increase (Decrease) in Fund Balance	\$ (68,990)	\$ (87,128)	\$ (18,138)
ENDING BALANCE	\$ 331,332	\$ 313,194	\$ (18,138)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 58,500	\$ 53,500	\$ (5,000)
Total Revenues	\$ 58,500	\$ 53,500	\$ (5,000)
Expenditures			
Other Outgo	\$ -	\$ 4,700,000	\$ 4,700,000
Total Expenditures	\$ -	\$ 4,700,000	\$ 4,700,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 58,500	\$ (4,646,500)	\$ (4,705,000)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	\$ 12,206,443	\$ 12,206,443	\$ -
Net Increase (Decrease) in Fund Balance	\$ 58,500	\$ (4,646,500)	\$ (4,705,000)
ENDING BALANCE	\$ 12,264,943	\$ 7,559,943	\$ (4,705,000)

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 9,880	\$ 11,688	\$ 1,808
Total Revenues	\$ 9,880	\$ 11,688	\$ 1,808
Expenditures			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ 2,480,053	\$ 2,480,053
Total Expenditures	\$ -	\$ 2,480,053	\$ 2,480,053
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 9,880	\$ (2,468,365)	\$ (2,478,245)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	\$ 2,468,365	\$ 2,468,365	\$ -
Net Increase (Decrease) in Fund Balance	\$ 9,880	\$ (2,468,365)	\$ (2,478,245)
ENDING BALANCE	\$ 2,478,245	\$ -	\$ (2,478,245)

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

Fund - 21

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 148,579	\$ 144,000	\$ (4,579)
Total Revenues	\$ 148,579	\$ 144,000	\$ (4,579)
Expenditures			
Classified Salaries	\$ 169,021	\$ 137,373	\$ (31,648)
Employee Benefits	\$ 79,241	\$ 64,202	\$ (15,039)
Books & Supplies	\$ 80,000	\$ 54,400	\$ (25,600)
Contracted Services	\$ 1,516,000	\$ 1,516,000	\$ -
Capital Outlay	\$ 10,100,000	\$ 4,500,000	\$ (5,600,000)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 11,944,262	\$ 6,271,975	\$ (5,672,287)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (11,795,683)	\$ (6,127,975)	\$ 5,667,709
Other Financing Sources/Uses			
Transfer In			\$ -
BEGINNING BALANCE	\$ 28,752,944	\$ 28,752,944	\$ -
Audit Adjustment for 2013/14	\$ (312,568)	\$ (312,568)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (11,795,683)	\$ (6,127,975)	\$ 5,667,709
ENDING BALANCE	\$ 16,644,693	\$ 22,312,401	\$ 5,667,709

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 283,000	\$ 268,000	\$ (15,000)
Total Revenues	\$ 283,000	\$ 268,000	\$ (15,000)
Expenditures			
Classified Salaries	\$ 1,142,000	\$ 1,185,299	\$ 43,299
Employee Benefits	\$ 565,434	\$ 567,092	\$ 1,658
Books & Supplies	\$ 3,630,000	\$ 3,930,000	\$ 300,000
Contracted Services	\$ 3,149,000	\$ 2,150,000	\$ (999,000)
Capital Outlay	\$ 25,150,000	\$ 19,150,000	\$ (6,000,000)
Total Expenditures	\$ 33,636,434	\$ 26,982,392	\$ (6,654,042)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (33,353,434)	\$ (26,714,392)	\$ 6,639,042
Other Financing Sources/Uses			
Transfer In			\$ -
BEGINNING BALANCE	\$ 64,962,770	\$ 64,962,770	\$ -
Net Increase (Decrease) in Fund Balance	\$ (33,353,434)	\$ (26,714,392)	\$ 6,639,042
ENDING BALANCE	\$ 31,609,336	\$ 38,248,378	\$ 6,639,042

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 76,000	\$ 68,715	\$ (7,285)
Total Revenues	\$ 76,000	\$ 68,715	\$ (7,285)
Expenditures			
Classified Salaries	\$ 69,178	\$ 142,687	\$ 73,509
Employee Benefits	\$ 29,656	\$ 58,204	\$ 28,548
Books & Supplies	\$ 1,000,000	\$ 2,200,000	\$ 1,200,000
Contracted Services	\$ 4,015,500	\$ 3,011,500	\$ (1,004,000)
Capital Outlay	\$ 10,195,000	\$ 7,300,000	\$ (2,895,000)
Total Expenditures	\$ 15,309,334	\$ 12,712,391	\$ (2,596,943)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (15,233,334)	\$ (12,643,676)	\$ 2,589,658
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 18,417,548	\$ 18,417,548	\$ -
Audit Adjustment for 2013/14	\$ (120,210)	\$ (120,210)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (15,233,334)	\$ (12,643,676)	\$ 2,589,658
ENDING BALANCE	\$ 3,064,004	\$ 5,653,662	\$ 2,589,658

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 2,225,000	\$ 2,329,200	\$ 104,200
Total Revenues	\$ 2,225,000	\$ 2,329,200	\$ 104,200
Expenditures			
Books & Supplies	\$ 1,000	\$ 1,000	\$ -
Operation and Contracted Services	\$ 475,000	\$ 84,000	\$ (391,000)
Capital Outlay	\$ 2,000,000	\$ 1,000,000	\$ (1,000,000)
Total Expenditures	\$ 2,476,000	\$ 1,085,000	\$ (1,391,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (251,000)	\$ 1,244,200	\$ 1,495,200
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 6,019,131	\$ 6,019,131	\$ -
Net Increase (Decrease) in Fund Balance	\$ (251,000)	\$ 1,244,200	\$ 1,495,200
ENDING BALANCE	\$ 5,768,131	\$ 7,263,331	\$ 1,495,200

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Other State Revenue	\$ -	\$ -	\$ -
Local	\$ 49,794	\$ 50,654	\$ 860
Total Revenues	\$ 49,794	\$ 50,654	\$ 860
Expenditures			
Books and Supplies	\$ 50,000	\$ 50,000	\$ -
Contracted Services & Operating Exp	\$ 300,000	\$ 300,000	\$ -
Capital Outlay	\$ 2,700,000	\$ 2,700,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,050,000	\$ 3,050,000	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (3,000,206)	\$ (2,999,346)	\$ 860
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	\$ 11,518,506	\$ 11,518,506	\$ -
Net Increase (Decrease) in Fund Balance	\$ (3,000,206)	\$ (2,999,346)	\$ 860
ENDING BALANCE	\$ 8,518,300	\$ 8,519,160	\$ 860

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 10	\$ 7	\$ (3)
Total Revenues	\$ 10	\$ 7	\$ (3)
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 10	\$ 7	\$ (3)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 1,558	\$ 1,558	\$ -
Net Increase (Decrease) in Fund Balance	\$ 10	\$ 7	\$ (3)
ENDING BALANCE	\$ 1,568	\$ 1,565	\$ (3)

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Federal	\$ 4,130,124	\$ 4,122,605	\$ (7,519)
Other State	\$ 322,263	\$ 347,189	\$ 24,926
Local	\$ 1,788,511	\$ 1,493,988	\$ (294,523)
Total Revenues	\$ 6,240,898	\$ 5,963,782	\$ (277,116)
Expenditures			
Classified Salaries	\$ 2,517,994	\$ 2,592,513	\$ 74,519
Employee Benefits	\$ 1,606,998	\$ 1,618,387	\$ 11,389
Books & Supplies	\$ 2,049,716	\$ 2,101,586	\$ 51,870
Contracted Services	\$ 37,771	\$ 45,052	\$ 7,281
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 353,490	\$ 361,533	\$ 8,043
Total Expenditures	\$ 6,565,969	\$ 6,719,071	\$ 153,102
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (325,071)	\$ (755,289)	\$ (430,218)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	\$ 325,071	\$ 755,289	\$ 430,218
BEGINNING BALANCE	\$ -	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 366,683	\$ 464,096	\$ 97,413
Total Revenues	\$ 366,683	\$ 464,096	\$ 97,413
Expenditures			
Books & Supplies	\$ 85,000	\$ 85,000	\$ -
Contracted Services	\$ 290,000	\$ 360,000	\$ 70,000
Total Expenditures	\$ 375,000	\$ 445,000	\$ 70,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (8,317)	\$ 19,096	\$ 27,413
Other Financing Sources/Uses			
Transfer In	\$ 100,000	\$ 100,000	\$ -
BEGINNING BALANCE	\$ 660,436	\$ 660,436	\$ -
Net Increase (Decrease) in Fund Balance	\$ 91,683	\$ 119,096	\$ 27,413
ENDING BALANCE	\$ 752,119	\$ 779,532	\$ 27,413

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 3,033,833	\$ 3,052,389	\$ 18,556
Total Revenues	\$ 3,033,833	\$ 3,052,389	\$ 18,556
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)	\$ (94,443)	\$ 18,556
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 6,280,924	\$ 6,280,924	\$ -
Net Increase (Decrease) in Fund Balance	\$ (112,999)	\$ (94,443)	\$ 18,556
ENDING BALANCE	\$ 6,167,925	\$ 6,186,481	\$ 18,556

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

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 1,820,000	\$ 1,650,000	\$ (170,000)
Total Revenues	\$ 1,820,000	\$ 1,650,000	\$ (170,000)
Expenditures			
Contracted Services	\$ 42,270	\$ 42,270	\$ -
Total Expenditures	\$ 42,270	\$ 42,270	\$ -
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 1,777,730	\$ 1,607,730	\$ (170,000)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 28,179,981	\$ 28,179,981	\$ -
Net Increase (Decrease) in Fund Balance	\$ 1,777,730	\$ 1,607,730	\$ (170,000)
ENDING BALANCE	\$ 29,957,711	\$ 29,787,711	\$ (170,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2014/15 First Interim	2014/15 Second Interim	Variance
Revenues			
Local	\$ 26,000	\$ 12,500	\$ (13,500)
Total Revenues	\$ 26,000	\$ 12,500	\$ (13,500)
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 42,000	\$ 28,826	\$ (13,174)
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 42,000	\$ 28,826	\$ (13,174)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (16,000)	\$ (16,326)	\$ (326)
Other Financing Sources/Uses			
Transfer In	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 720,213	\$ 720,213	\$ -
Net Increase (Decrease) in Fund Balance	\$ (16,000)	\$ (16,326)	\$ (326)
ENDING BALANCE	\$ 704,213	\$ 703,887	\$ (326)

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
011	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	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
SIAl	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: March 19, 2015 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Karen Poon Telephone: 408-347-5220
Title: Director of Finance E-mail: poonk@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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	194,128,076.00	112,987,853.06	192,765,720.00	(1,362,356.00)	-0.7%
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	6,486,801.00	3,618,601.72	6,231,678.00	(255,123.00)	-3.9%
4) Other Local Revenue		8600-8799	5,044,131.00	5,656,955.71	3,452,324.72	5,717,215.00	60,259.29	1.1%
5) TOTAL, REVENUES			203,175,868.00	206,452,894.71	120,058,779.50	204,895,675.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,786,402.00	91,755,096.33	54,039,529.29	95,488,054.00	(3,732,957.67)	-4.1%
2) Classified Salaries		2000-2999	20,671,234.00	20,100,824.13	10,827,067.27	21,064,564.00	(963,739.87)	-4.8%
3) Employee Benefits		3000-3999	47,835,792.00	46,631,448.45	27,163,973.77	47,360,223.00	(728,774.55)	-1.6%
4) Books and Supplies		4000-4999	2,370,891.00	2,395,682.45	1,243,866.49	2,430,810.00	(35,127.55)	-1.5%
5) Services and Other Operating Expenditures		5000-5999	12,603,862.00	13,665,209.36	8,129,456.27	13,638,281.00	26,928.36	0.2%
6) Capital Outlay		6000-6999	22,000.00	50,151.00	21,845.38	50,151.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,813,724.00	5,813,724.00	2,689,951.84	5,813,724.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,280,340.00)	(3,498,177.01)	(1,612,567.37)	(3,350,612.00)	(147,565.01)	4.2%
9) TOTAL, EXPENDITURES			177,823,565.00	176,913,958.71	102,503,122.94	182,495,195.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			25,352,303.00	29,538,936.00	17,555,656.56	22,400,480.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	7,180,053.00	7,180,053.00	New
b) Transfers Out		7600-7629	600,000.00	925,071.00	0.00	855,289.00	69,782.00	7.5%
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)	(33,567,089.00)	0.00	(32,315,017.00)	1,252,072.00	-3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,411,096.00)	(34,492,160.00)	0.00	(25,990,253.00)		

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)	(4,953,224.00)	17,555,656.56	(3,589,773.00)		
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	23,522,686.85		24,886,137.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	179,686.00	159,435.00		159,435.00		
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	19,234,931.85	23,360,751.85		24,724,202.85		

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	89,659,731.00	50,416,305.00	88,664,672.00	(995,059.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	25,181,351.00	30,480,798.00	15,225,387.00	30,731,002.00	250,204.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	(29,645.00)	(29,645.00)	New
Tax Relief Subventions Homeowners' Exemptions		8021	567,851.00	579,009.00	289,504.63	579,009.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	73,479,363.00	79,760,678.00	43,789,521.65	79,760,678.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,845,847.00	6,712,241.00	6,071,327.00	6,712,241.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,717,000.00	3,372,000.00	2,509,484.73	3,372,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(4,866,922.00)	58,301.20	(4,866,922.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	575,000.00	782,726.00	419,405.85	419,406.00	(363,320.00)	-46.4%
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	206,480,261.00	118,779,237.06	205,342,441.00	(1,137,820.00)	-0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	(500,000.00)	(500,000.00)	New
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)	(12,352,185.00)	(5,791,384.00)	(12,076,721.00)	275,464.00	-2.2%
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	194,128,076.00	112,987,853.06	192,765,720.00	(1,362,356.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	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	2,846,316.00	2,601,051.00	2,601,051.00	(245,265.00)	-8.6%
Lottery - Unrestricted and Instructional Materials		8560	3,460,412.00	3,610,649.00	999,905.72	3,600,791.00	(9,858.00)	-0.3%
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	6,486,801.00	3,618,601.72	6,231,678.00	(255,123.00)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	549,198.88	549,199.00		
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	266,721.25	146,971.10	252,000.00	(14,721.25)	-5.5%
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	47,043.66	204,447.00	16,292.00	8.7%
Interest		8660	125,000.00	125,000.00	47,202.96	87,382.00	(37,618.00)	-30.1%
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	443,000.00	237,372.85	534,500.00	91,500.00	20.7%
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	779,640.46	571,851.76	756,000.00	(23,640.46)	-3.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	2,163.00	14,781.00	1,999.00	(164.00)	-7.6%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,075,000.00	3,099,300.00	1,837,902.51	3,331,688.00	232,388.00	7.5%
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	5,656,955.71	3,452,324.72	5,717,215.00	60,259.29	1.1%
TOTAL REVENUES			203,175,868.00	206,452,894.71	120,058,779.50	204,895,675.00	(1,557,219.71)	-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 Teachers' Salaries		1100	74,212,378.00	74,116,839.24	43,904,159.08	77,119,792.00	(3,002,952.76)	-4.1%
Certificated Pupil Support Salaries		1200	5,294,370.00	5,485,519.00	3,102,448.59	5,544,651.00	(59,132.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,524,869.00	6,297,737.00	3,659,668.09	6,652,595.00	(354,858.00)	-5.6%
Other Certificated Salaries		1900	5,754,785.00	5,855,001.09	3,373,253.53	6,171,016.00	(316,014.91)	-5.4%
TOTAL, CERTIFICATED SALARIES			91,786,402.00	91,755,096.33	54,039,529.29	95,488,054.00	(3,732,957.67)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	374,808.00	373,603.00	161,498.98	362,497.00	11,106.00	3.0%
Classified Support Salaries		2200	6,308,328.00	6,318,244.33	3,540,721.78	6,564,002.00	(245,757.67)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	1,582,335.00	1,568,143.00	889,808.92	1,653,064.00	(84,921.00)	-5.4%
Clerical, Technical and Office Salaries		2400	9,067,600.00	8,580,028.80	4,845,917.67	9,060,392.00	(480,363.20)	-5.6%
Other Classified Salaries		2900	3,338,163.00	3,260,805.00	1,389,119.92	3,424,609.00	(163,804.00)	-5.0%
TOTAL, CLASSIFIED SALARIES			20,671,234.00	20,100,824.13	10,827,067.27	21,064,564.00	(963,739.87)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,593,386.00	7,982,895.94	4,712,318.69	8,320,290.00	(337,394.06)	-4.2%
PERS		3201-3202	2,157,169.00	2,179,045.06	1,191,383.42	2,237,269.00	(58,223.94)	-2.7%
OASDI/Medicare/Alternative		3301-3302	2,924,746.00	2,856,920.04	1,585,350.35	2,967,055.00	(110,134.96)	-3.9%
Health and Welfare Benefits		3401-3402	27,390,759.00	26,859,871.25	15,529,278.68	26,961,411.00	(101,539.75)	-0.4%
Unemployment Insurance		3501-3502	56,267.00	55,954.30	32,553.34	58,397.00	(2,442.70)	-4.4%
Workers' Compensation		3601-3602	2,223,684.00	2,221,036.51	1,290,542.95	2,315,786.00	(94,749.49)	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	(242,357.48)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,413,296.00	3,399,240.35	1,988,418.82	3,423,530.00	(24,289.65)	-0.7%
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	46,631,448.45	27,163,973.77	47,360,223.00	(728,774.55)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	161,630.00	89,630.00	49,494.78	89,863.00	(233.00)	-0.3%
Books and Other Reference Materials		4200	73,280.00	39,242.00	8,282.03	37,415.00	1,827.00	4.7%
Materials and Supplies		4300	1,884,200.00	1,992,884.66	1,105,860.72	2,080,970.00	(88,085.34)	-4.4%
Noncapitalized Equipment		4400	251,781.00	229,634.00	80,228.96	222,562.00	7,072.00	3.1%
Food		4700	0.00	44,291.79	0.00	0.00	44,291.79	100.0%
TOTAL, BOOKS AND SUPPLIES			2,370,891.00	2,395,682.45	1,243,866.49	2,430,810.00	(35,127.55)	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,040,985.00	2,140,985.00	301,068.50	2,250,462.00	(109,477.00)	-5.1%
Travel and Conferences		5200	146,276.00	231,696.30	117,469.38	220,293.00	11,403.30	4.9%
Dues and Memberships		5300	278,321.00	320,162.00	46,186.40	313,953.00	6,209.00	1.9%
Insurance		5400-5450	1,268,591.00	1,268,723.00	1,268,723.00	1,268,723.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,542,781.00	3,533,907.00	2,066,301.85	3,533,907.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,443,391.00	1,502,047.77	675,692.84	1,487,930.00	14,117.77	0.9%
Transfers of Direct Costs		5710	(138,844.00)	(145,523.84)	(76,533.10)	(189,294.00)	43,770.16	-30.1%
Transfers of Direct Costs - Interfund		5750	(38,510.00)	(36,992.55)	7,270.73	(52,322.00)	15,329.45	-41.4%
Professional/Consulting Services and Operating Expenditures		5800	2,978,196.00	3,643,735.68	3,344,475.15	3,598,174.00	45,561.68	1.3%
Communications		5900	1,082,675.00	1,206,469.00	378,801.52	1,206,455.00	14.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,603,862.00	13,665,209.36	8,129,456.27	13,638,281.00	26,928.36	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)
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	50,151.00	21,845.38	50,151.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,000.00	50,151.00	21,845.38	50,151.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	330,000.00	330,000.00	279,280.00	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	1,594,419.34	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	2,689,951.84	5,813,724.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,871,138.00)	(3,125,582.01)	(1,420,206.28)	(2,969,974.00)	(155,608.01)	5.0%
Transfers of Indirect Costs - Interfund		7350	(409,202.00)	(372,595.00)	(192,361.09)	(380,638.00)	8,043.00	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,280,340.00)	(3,498,177.01)	(1,612,567.37)	(3,350,612.00)	(147,565.01)	4.2%
TOTAL, EXPENDITURES			177,823,565.00	176,913,958.71	102,503,122.94	182,495,195.00	(5,581,236.29)	-3.2%

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)
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	7,180,053.00	7,180,053.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	7,180,053.00	7,180,053.00	New
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	925,071.00	0.00	855,289.00	69,782.00	7.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	925,071.00	0.00	855,289.00	69,782.00	7.5%
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)	(33,567,089.00)	0.00	(32,315,017.00)	1,252,072.00	-3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(33,811,096.00)	(33,567,089.00)	0.00	(32,315,017.00)	1,252,072.00	-3.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(34,411,096.00)	(34,492,160.00)	0.00	(25,990,253.00)	8,501,907.00	-24.6%

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)
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	13,915,056.01	3,807,299.73	12,846,320.00	(1,068,736.01)	-7.7%
3) Other State Revenue		8300-8599	3,611,019.00	3,909,993.48	1,197,432.15	3,614,527.00	(295,466.48)	-7.6%
4) Other Local Revenue		8600-8799	2,973,969.00	3,885,913.01	3,052,742.54	4,121,513.00	235,599.99	6.1%
5) TOTAL, REVENUES			18,286,174.00	21,710,962.50	8,057,474.42	20,582,360.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,431,789.00	17,483,475.46	9,965,999.05	18,030,105.00	(546,629.54)	-3.1%
2) Classified Salaries		2000-2999	8,730,993.00	9,195,357.86	4,821,356.22	9,282,319.00	(86,961.14)	-0.9%
3) Employee Benefits		3000-3999	13,117,532.00	13,030,251.25	7,112,884.31	12,963,155.00	67,096.25	0.5%
4) Books and Supplies		4000-4999	5,140,711.00	8,597,378.38	2,388,835.95	5,934,221.00	2,663,157.38	31.0%
5) Services and Other Operating Expenditures		5000-5999	6,945,519.00	8,387,044.70	3,015,677.73	7,238,814.00	1,148,230.70	13.7%
6) Capital Outlay		6000-6999	87,000.00	109,890.50	58,878.61	240,436.00	(130,545.50)	-118.8%
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	3,125,582.01	1,420,206.28	2,969,974.00	155,608.01	5.0%
9) TOTAL, EXPENDITURES			56,468,435.00	60,152,733.16	28,785,102.92	56,802,777.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,182,261.00)	(38,441,770.66)	(20,727,628.50)	(36,220,417.00)		
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	33,567,089.00	0.00	32,315,017.00	(1,252,072.00)	-3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,811,096.00	33,567,089.00	0.00	32,315,017.00		

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)	(20,727,628.50)	(3,905,400.00)		
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		969,281.66		
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		969,282.02		
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	4,239,145.00	211,652.97	4,413,648.00	174,503.00	4.1%
Special Education Discretionary Grants		8182	278,211.00	518,079.00	807.64	518,079.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,960,324.00	4,986,078.42	2,265,592.42	4,033,791.00	(952,287.42)	-19.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	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	139,093.49	42,544.49	36,317.00	(102,776.49)	-73.9%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	367,038.00	616,474.65	210,990.65	339,061.00	(277,413.65)	-45.0%
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	420,460.68	322,456.46	420,461.00	0.32	0.0%
Vocational and Applied Technology Education	3500-3699	8290	569,584.00	657,284.45	(10,499.55)	657,284.00	(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	1,624,598.32	433,314.65	1,713,837.00	89,238.68	5.5%
TOTAL, FEDERAL REVENUE			11,701,186.00	13,915,056.01	3,807,299.73	12,846,320.00	(1,068,736.01)	-7.7%
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 Materiel		8560	823,908.00	823,908.00	98,736.88	1,032,039.00	208,131.00	25.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	308,944.00	308,944.00	0.00	156,620.00	(152,324.00)	-49.3%
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	2,777,141.48	1,098,695.27	2,425,868.00	(351,273.48)	-12.6%
TOTAL, OTHER STATE REVENUE			3,611,019.00	3,909,993.48	1,197,432.15	3,614,527.00	(295,466.48)	-7.6%

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)
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%) Adjustme		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	4,279,982.01	2,562,607.54	3,684,454.00	(595,528.01)	-13.9%
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)	(516,304.00)	490,135.00	394,824.00	911,128.00	-176.5%
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	3,885,913.01	3,052,742.54	4,121,513.00	235,599.99	6.1%
TOTAL, REVENUES			18,286,174.00	21,710,962.50	8,057,474.42	20,582,360.00	(1,128,602.50)	-5.2%

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	9,978,390.75	5,753,699.33	10,138,031.00	(159,640.25)	-1.6%
Certificated Pupil Support Salaries		1200	1,677,602.00	1,519,721.86	723,228.37	1,405,968.00	113,753.86	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	597,527.00	592,777.04	371,197.92	692,304.00	(99,526.96)	-16.8%
Other Certificated Salaries		1900	6,916,259.00	5,392,585.81	3,117,873.43	5,793,802.00	(401,216.19)	-7.4%
TOTAL, CERTIFICATED SALARIES			19,431,789.00	17,483,475.46	9,965,999.05	18,030,105.00	(546,629.54)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,137,924.00	5,354,892.03	2,800,792.56	5,572,065.00	(217,172.97)	-4.1%
Classified Support Salaries		2200	2,249,488.00	2,206,926.24	1,216,316.81	2,287,803.00	(80,876.76)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	143,831.00	149,103.95	85,458.67	151,244.00	(2,140.05)	-1.4%
Clerical, Technical and Office Salaries		2400	737,433.00	903,336.62	382,479.78	739,323.00	164,013.62	18.2%
Other Classified Salaries		2900	462,317.00	581,099.02	336,308.40	531,884.00	49,215.02	8.5%
TOTAL, CLASSIFIED SALARIES			8,730,993.00	9,195,357.86	4,821,356.22	9,282,319.00	(86,961.14)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,622,208.00	1,529,718.70	827,102.40	1,514,853.00	14,865.70	1.0%
PERS		3201-3202	983,478.00	1,081,313.31	581,178.43	1,114,869.00	(33,555.69)	-3.1%
OASDI/Medicare/Alternative		3301-3302	950,086.00	1,012,583.52	532,577.93	1,018,922.00	(6,338.48)	-0.6%
Health and Welfare Benefits		3401-3402	8,164,290.00	8,040,463.05	4,449,819.86	7,944,634.00	95,829.05	1.2%
Unemployment Insurance		3501-3502	13,480.00	13,646.94	7,382.19	13,570.00	76.94	0.6%
Workers' Compensation		3601-3602	533,214.00	539,197.81	294,018.22	541,977.00	(2,779.19)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	225.00	(225.00)	New
OPEB, Active Employees		3751-3752	850,776.00	813,327.92	420,805.28	814,105.00	(777.08)	-0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,117,532.00	13,030,251.25	7,112,884.31	12,963,155.00	67,096.25	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,017,660.00	944,408.00	808,294.62	1,259,137.00	(314,729.00)	-33.3%
Books and Other Reference Materials		4200	135,025.00	169,345.38	50,969.18	112,071.00	57,274.38	33.8%
Materials and Supplies		4300	2,906,201.00	6,991,118.01	1,318,772.16	4,094,135.00	2,896,983.01	41.4%
Noncapitalized Equipment		4400	1,081,825.00	492,506.99	210,799.99	468,878.00	23,628.99	4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,140,711.00	8,597,378.38	2,388,835.95	5,934,221.00	2,663,157.38	31.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,487,761.00	3,890,820.00	1,298,295.89	3,302,157.00	588,663.00	15.1%
Travel and Conferences		5200	334,463.00	419,439.67	136,270.06	303,949.00	115,490.67	27.5%
Dues and Memberships		5300	30,500.00	16,200.00	3,000.00	4,095.00	12,105.00	74.7%
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	602,248.47	238,282.38	597,200.00	5,048.47	0.8%
Transfers of Direct Costs		5710	138,844.00	145,523.84	76,533.10	189,294.00	(43,770.16)	-30.1%
Transfers of Direct Costs - Interfund		5750	6,800.00	16,531.05	6,634.55	8,855.00	7,676.05	46.4%
Professional/Consulting Services and Operating Expenditures		5800	2,277,611.00	3,291,058.84	1,256,535.32	2,831,490.00	459,568.84	14.0%
Communications		5900	8,000.00	5,222.83	126.43	1,774.00	3,448.83	66.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,945,519.00	8,387,044.70	3,015,677.73	7,238,814.00	1,148,230.70	13.7%

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 (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	109,890.50	58,878.61	240,436.00	(130,545.50)	-118.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			87,000.00	109,890.50	58,878.61	240,436.00	(130,545.50)	-118.8%
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	3,125,582.01	1,420,206.28	2,969,974.00	155,608.01	5.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,871,138.00	3,125,582.01	1,420,206.28	2,969,974.00	155,608.01	5.0%
TOTAL, EXPENDITURES			56,468,435.00	60,152,733.16	28,785,102.92	56,802,777.00	3,349,956.16	5.6%

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)
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	33,567,089.00	0.00	32,315,017.00	(1,252,072.00)	-3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			33,811,096.00	33,567,089.00	0.00	32,315,017.00	(1,252,072.00)	-3.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,811,096.00	33,567,089.00	0.00	32,315,017.00	1,252,072.00	-3.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	193,199,615.00	194,128,076.00	112,987,853.06	192,765,720.00	(1,362,356.00)	-0.7%
2) Federal Revenue		8100-8299	11,882,248.00	14,096,118.01	3,807,299.73	13,027,382.00	(1,068,736.01)	-7.6%
3) Other State Revenue		8300-8599	8,362,079.00	10,396,794.48	4,816,033.87	9,846,205.00	(550,589.48)	-5.3%
4) Other Local Revenue		8600-8799	8,018,100.00	9,542,868.72	6,505,067.26	9,838,728.00	295,859.28	3.1%
5) TOTAL, REVENUES			221,462,042.00	228,163,857.21	128,116,253.92	225,478,035.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	111,218,191.00	109,238,571.79	64,005,528.34	113,518,159.00	(4,279,587.21)	-3.9%
2) Classified Salaries		2000-2999	29,402,227.00	29,296,181.99	15,648,423.49	30,346,883.00	(1,050,701.01)	-3.6%
3) Employee Benefits		3000-3999	60,953,324.00	59,661,699.70	34,276,858.08	60,323,378.00	(661,678.30)	-1.1%
4) Books and Supplies		4000-4999	7,511,602.00	10,993,060.83	3,632,702.44	8,365,031.00	2,628,029.83	23.9%
5) Services and Other Operating Expenditures		5000-5999	19,549,381.00	22,052,254.06	11,145,134.00	20,877,095.00	1,175,159.06	5.3%
6) Capital Outlay		6000-6999	109,000.00	160,041.50	80,723.99	290,587.00	(130,545.50)	-81.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,957,477.00	6,037,477.00	2,691,216.61	5,957,477.00	80,000.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(409,202.00)	(372,595.00)	(192,361.09)	(380,638.00)	8,043.00	-2.2%
9) TOTAL, EXPENDITURES			234,292,000.00	237,066,691.87	131,288,225.86	239,297,972.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,829,958.00)	(8,902,834.66)	(3,171,971.94)	(13,819,937.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	7,180,053.00	7,180,053.00	New
b) Transfers Out		7600-7629	600,000.00	925,071.00	0.00	855,289.00	69,782.00	7.5%
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)	(925,071.00)	0.00	6,324,764.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,429,958.00)	(9,827,905.66)	(3,171,971.94)	(7,495,173.00)		
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	23,522,686.85		25,855,419.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	179,686.00	159,435.00		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		969,282.02		
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			18,772,036.88	23,360,751.85		24,724,202.49		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	95,227,594.00	89,659,731.00	50,416,305.00	88,664,672.00	(995,059.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	25,181,351.00	30,480,798.00	15,225,387.00	30,731,002.00	250,204.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	(29,645.00)	(29,645.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	567,851.00	579,009.00	289,504.63	579,009.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	73,479,363.00	79,760,678.00	43,789,521.65	79,760,678.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,845,847.00	6,712,241.00	6,071,327.00	6,712,241.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,717,000.00	3,372,000.00	2,509,484.73	3,372,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(4,866,922.00)	58,301.20	(4,866,922.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	575,000.00	782,726.00	419,405.85	419,406.00	(363,320.00)	-46.4%
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	206,480,261.00	118,779,237.06	205,342,441.00	(1,137,820.00)	-0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	(500,000.00)	(500,000.00)	New
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)	(12,352,185.00)	(5,791,384.00)	(12,076,721.00)	275,464.00	-2.2%
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	194,128,076.00	112,987,853.06	192,765,720.00	(1,362,356.00)	-0.7%
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	4,239,145.00	211,652.97	4,413,648.00	174,503.00	4.1%
Special Education Discretionary Grants		8182	278,211.00	518,079.00	807.64	518,079.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,960,324.00	4,986,078.42	2,265,592.42	4,033,791.00	(952,287.42)	-19.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	713,842.00	713,842.00	330,440.00	713,842.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	75,589.00	139,093.49	42,544.49	36,317.00	(102,776.49)	-73.9%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	367,038.00	616,474.65	210,990.65	339,061.00	(277,413.65)	-45.0%
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	420,460.68	322,456.46	420,461.00	0.32	0.0%
Vocational and Applied Technology Education	3500-3699	8290	569,584.00	657,284.45	(10,499.55)	657,284.00	(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	1,805,660.32	433,314.65	1,894,899.00	89,238.68	4.9%
TOTAL, FEDERAL REVENUE			11,882,248.00	14,096,118.01	3,807,299.73	13,027,382.00	(1,068,736.01)	-7.6%
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	2,846,316.00	2,601,051.00	2,601,051.00	(245,265.00)	-8.6%
Lottery - Unrestricted and Instructional Mater		8560	4,284,320.00	4,434,557.00	1,098,642.60	4,632,830.00	198,273.00	4.5%
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	156,620.00	(152,324.00)	-49.3%
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	2,806,977.48	1,116,340.27	2,455,704.00	(351,273.48)	-12.5%
TOTAL, OTHER STATE REVENUE			8,362,079.00	10,396,794.48	4,816,033.87	9,846,205.00	(550,589.48)	-5.3%

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)
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	549,198.88	549,199.00	(203,777.00)	-27.1%
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	266,721.25	146,971.10	252,000.00	(14,721.25)	-5.5%
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	47,043.66	204,447.00	16,292.00	8.7%
Interest		8660	125,000.00	125,000.00	47,202.96	87,382.00	(37,618.00)	-30.1%
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	443,000.00	237,372.85	534,500.00	91,500.00	20.7%
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	779,640.46	571,851.76	756,000.00	(23,640.46)	-3.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	2,163.00	14,781.00	1,999.00	(164.00)	-7.6%
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	7,379,282.01	4,400,510.05	7,016,142.00	(363,140.01)	-4.9%
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)	(516,304.00)	490,135.00	394,824.00	911,128.00	-176.5%
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	9,542,868.72	6,505,067.26	9,838,728.00	295,859.28	3.1%
TOTAL, REVENUES			221,462,042.00	228,163,857.21	128,116,253.92	225,478,035.00	(2,685,822.21)	-1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	84,452,779.00	84,095,229.99	49,657,858.41	87,257,823.00	(3,162,593.01)	-3.8%
Certificated Pupil Support Salaries		1200	6,971,972.00	7,005,240.86	3,825,676.96	6,950,619.00	54,621.86	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,122,396.00	6,890,514.04	4,030,866.01	7,344,899.00	(454,384.96)	-6.6%
Other Certificated Salaries		1900	12,671,044.00	11,247,586.90	6,491,126.96	11,964,818.00	(717,231.10)	-6.4%
TOTAL, CERTIFICATED SALARIES			111,218,191.00	109,238,571.79	64,005,528.34	113,518,159.00	(4,279,587.21)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,512,732.00	5,728,495.03	2,962,291.54	5,934,562.00	(206,066.97)	-3.6%
Classified Support Salaries		2200	8,557,816.00	8,525,170.57	4,757,038.59	8,851,805.00	(326,634.43)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	1,726,166.00	1,717,246.95	975,267.59	1,804,308.00	(87,061.05)	-5.1%
Clerical, Technical and Office Salaries		2400	9,805,033.00	9,483,365.42	5,228,397.45	9,799,715.00	(316,349.58)	-3.3%
Other Classified Salaries		2900	3,800,480.00	3,841,904.02	1,725,428.32	3,956,493.00	(114,588.98)	-3.0%
TOTAL, CLASSIFIED SALARIES			29,402,227.00	29,296,181.99	15,648,423.49	30,346,883.00	(1,050,701.01)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,215,594.00	9,512,614.64	5,539,421.09	9,835,143.00	(322,528.36)	-3.4%
PERS		3201-3202	3,140,647.00	3,260,358.37	1,772,561.85	3,352,138.00	(91,779.63)	-2.8%
OASDI/Medicare/Alternative		3301-3302	3,874,832.00	3,869,503.56	2,117,928.28	3,985,977.00	(116,473.44)	-3.0%
Health and Welfare Benefits		3401-3402	35,555,049.00	34,900,334.30	19,979,098.54	34,906,045.00	(5,710.70)	0.0%
Unemployment Insurance		3501-3502	69,747.00	69,601.24	39,935.53	71,967.00	(2,365.76)	-3.4%
Workers' Compensation		3601-3602	2,756,898.00	2,760,234.32	1,584,561.17	2,857,763.00	(97,528.68)	-3.5%
OPEB, Allocated		3701-3702	0.00	0.00	(242,357.48)	225.00	(225.00)	New
OPEB, Active Employees		3751-3752	4,264,072.00	4,212,568.27	2,409,224.10	4,237,635.00	(25,066.73)	-0.6%
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	59,661,699.70	34,276,858.08	60,323,378.00	(661,678.30)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,179,290.00	1,034,038.00	857,789.40	1,349,000.00	(314,962.00)	-30.5%
Books and Other Reference Materials		4200	208,305.00	208,587.38	59,251.21	149,486.00	59,101.38	28.3%
Materials and Supplies		4300	4,790,401.00	8,984,002.67	2,424,632.88	6,175,105.00	2,808,897.67	31.3%
Noncapitalized Equipment		4400	1,333,606.00	722,140.99	291,028.95	691,440.00	30,700.99	4.3%
Food		4700	0.00	44,291.79	0.00	0.00	44,291.79	100.0%
TOTAL, BOOKS AND SUPPLIES			7,511,602.00	10,993,060.83	3,632,702.44	8,365,031.00	2,628,029.83	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,528,746.00	6,031,805.00	1,599,364.39	5,552,619.00	479,186.00	7.9%
Travel and Conferences		5200	480,739.00	651,135.97	253,739.44	524,242.00	126,893.97	19.5%
Dues and Memberships		5300	308,821.00	336,362.00	49,186.40	318,048.00	18,314.00	5.4%
Insurance		5400-5450	1,268,591.00	1,268,723.00	1,268,723.00	1,268,723.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,542,781.00	3,533,907.00	2,066,301.85	3,533,907.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,104,931.00	2,104,296.24	913,975.22	2,085,130.00	19,166.24	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,710.00)	(20,461.50)	13,905.28	(43,467.00)	23,005.50	-112.4%
Professional/Consulting Services and Operating Expenditures		5800	5,255,807.00	6,934,794.52	4,601,010.47	6,429,664.00	505,130.52	7.3%
Communications		5900	1,090,675.00	1,211,691.83	378,927.95	1,208,229.00	3,462.83	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,549,381.00	22,052,254.06	11,145,134.00	20,877,095.00	1,175,159.06	5.3%

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)
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	160,041.50	80,723.99	290,587.00	(130,545.50)	-81.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,000.00	160,041.50	80,723.99	290,587.00	(130,545.50)	-81.6%
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	279,280.00	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%
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	3,461,219.00	3,461,219.00	1,594,419.34	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	2,691,216.61	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)	(372,595.00)	(192,361.09)	(380,638.00)	8,043.00	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(409,202.00)	(372,595.00)	(192,361.09)	(380,638.00)	8,043.00	-2.2%
TOTAL, EXPENDITURES			234,292,000.00	237,066,691.87	131,288,225.86	239,297,972.00	(2,231,280.13)	-0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	7,180,053.00	7,180,053.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	7,180,053.00	7,180,053.00	New
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	925,071.00	0.00	855,289.00	69,782.00	7.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	925,071.00	0.00	855,289.00	69,782.00	7.5%
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)	(925,071.00)	0.00	6,324,764.00	(7,249,835.00)	-783.7%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
5640	Medi-Cal Billing Option	598,683.75
6230	California Clean Energy Jobs Act	308,944.00
6300	Lottery: Instructional Materials	34,607.39
8150	Ongoing & Major Maintenance Account (RM,	27,046.88
Total, Restricted Balance		<u>969,282.02</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	148,625.66	369,694.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,298.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,057,325.00	1,153,290.00	149,923.66	1,153,290.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	449,099.00	485,513.09	219,345.38	424,105.00	61,408.09	12.6%
2) Classified Salaries		2000-2999	155,748.00	180,379.78	101,223.32	180,380.00	(0.22)	0.0%
3) Employee Benefits		3000-3999	232,061.00	255,832.17	131,033.88	244,826.00	11,006.17	4.3%
4) Books and Supplies		4000-4999	101,440.00	116,972.68	32,702.37	189,944.00	(72,971.32)	-62.4%
5) Services and Other Operating Expenditures		5000-5999	69,784.00	70,987.28	18,730.87	70,430.00	557.28	0.8%
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	9,241.00	19,105.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,032,825.00	1,128,790.00	512,276.82	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	(362,353.16)	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	(362,353.16)	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								
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	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	687,831.00	783,596.00	0.00	783,596.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			687,831.00	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	148,625.66	369,694.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			369,694.00	369,694.00	148,625.66	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	1,298.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,298.00	0.00	0.00	0.0%
TOTAL REVENUES			1,057,325.00	1,153,290.00	149,923.66	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	114,949.10	49,310.07	105,747.00	9,202.10	8.0%
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	16,779.07	4,401.07	16,781.00	(1.93)	0.0%
Other Certificated Salaries		1900	313,000.00	353,784.92	165,634.24	301,577.00	52,207.92	14.8%
TOTAL, CERTIFICATED SALARIES			449,099.00	485,513.09	219,345.38	424,105.00	61,408.09	12.6%
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	180,379.78	101,223.32	180,380.00	(0.22)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,748.00	180,379.78	101,223.32	180,380.00	(0.22)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,303.00	47,249.55	18,948.46	37,063.00	10,186.55	21.6%
PERS		3201-3202	20,429.00	21,137.58	10,495.71	19,813.00	1,324.58	6.3%
OASDI/Medicare/Alternative		3301-3302	19,922.00	19,615.23	10,873.43	22,122.00	(2,506.77)	-12.8%
Health and Welfare Benefits		3401-3402	136,437.00	148,640.33	81,309.05	148,981.00	(340.67)	-0.2%
Unemployment Insurance		3501-3502	283.00	283.70	160.17	299.00	(15.30)	-5.4%
Workers' Compensation		3601-3602	12,474.00	12,514.17	6,358.78	11,758.00	756.17	6.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,213.00	6,391.61	2,888.28	4,790.00	1,601.61	25.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			232,061.00	255,832.17	131,033.88	244,826.00	11,006.17	4.3%
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	15,150.00	1,069.68	17,972.00	(2,822.00)	-18.6%
Materials and Supplies		4300	47,700.00	64,765.00	9,103.06	97,101.00	(32,336.00)	-49.9%
Noncapitalized Equipment		4400	40,500.00	36,967.68	22,529.83	74,871.00	(37,903.32)	-102.5%
TOTAL, BOOKS AND SUPPLIES			101,440.00	116,972.68	32,702.37	189,944.00	(72,971.32)	-62.4%

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 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	12,474.62	3,541.24	10,831.00	1,643.62	13.2%
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	3,350.99	6,273.00	(823.00)	-15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	11,063.66	7,851.20	8,851.00	2,212.66	20.0%
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	5,035.50	1,707.94	5,260.00	(224.50)	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	19,700.00	14,764.50	1,064.50	17,182.00	(2,417.50)	-16.4%
Communications		5900	21,984.00	22,199.00	1,215.00	22,033.00	166.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,784.00	70,987.28	18,730.87	70,430.00	557.28	0.8%
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	9,241.00	19,105.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,693.00	19,105.00	9,241.00	19,105.00	0.00	0.0%
TOTAL, EXPENDITURES			1,032,825.00	1,128,790.00	512,276.82	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		8979	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		7899	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	729,071.84	364,123.64	697,075.00	(31,996.84)	-4.4%
3) Other State Revenue		8300-8599	798,947.00	999,329.02	499,892.02	937,548.00	(61,781.02)	-6.2%
4) Other Local Revenue		8600-8799	42,000.00	33,168.05	33,168.05	48,298.00	15,129.95	45.6%
5) TOTAL, REVENUES			1,479,830.00	1,761,568.91	897,183.91	1,682,921.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	428,397.00	408,771.32	224,854.11	428,461.00	(19,689.68)	-4.8%
2) Classified Salaries		2000-2999	459,226.00	516,065.80	285,928.64	579,514.00	(63,448.20)	-12.3%
3) Employee Benefits		3000-3999	554,727.00	583,686.51	310,525.89	598,041.00	(14,354.49)	-2.5%
4) Books and Supplies		4000-4999	15,000.00	230,494.72	6,016.62	35,657.00	194,837.72	84.5%
5) Services and Other Operating Expenditures		5000-5999	22,480.00	22,550.56	13,506.58	41,248.00	(18,697.44)	-82.9%
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	1,761,568.91	840,831.84	1,682,921.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	56,352.07	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	56,352.07	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			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	729,071.84	364,123.84	697,075.00	(31,996.84)	-4.4%
TOTAL, FEDERAL REVENUE			638,883.00	729,071.84	364,123.84	697,075.00	(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	937,548.00	438,111.00	937,548.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	61,781.02	61,781.02	0.00	(61,781.02)	-100.0%
TOTAL, OTHER STATE REVENUE			798,947.00	999,329.02	499,892.02	937,548.00	(61,781.02)	-6.2%
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	33,080.05	33,080.05	48,210.00	15,129.95	45.7%
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	33,168.05	33,168.05	48,298.00	15,129.95	45.6%
TOTAL, REVENUES			1,479,830.00	1,761,566.91	897,183.91	1,682,921.00		

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	305,423.92	161,942.75	308,660.00	(3,236.08)	-1.1%
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	101,603.95	61,167.91	108,057.00	(6,453.05)	-6.4%
Other Certificated Salaries		1900	0.00	1,743.45	1,743.45	11,744.00	(10,000.55)	-573.6%
TOTAL, CERTIFICATED SALARIES			428,397.00	408,771.32	224,854.11	428,461.00	(19,689.68)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	396,137.00	428,053.21	236,671.08	467,830.00	(39,776.79)	-9.3%
Classified Support Salaries		2200	13,939.00	13,938.12	8,188.56	23,069.00	(9,130.88)	-65.5%
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	21,434.00	8,900.75	15,912.00	5,522.00	25.8%
Other Classified Salaries		2900	34,000.00	52,640.47	32,168.25	72,703.00	(20,062.53)	-38.1%
TOTAL, CLASSIFIED SALARIES			459,226.00	516,065.80	285,928.64	579,514.00	(63,448.20)	-12.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,509.00	34,907.28	17,784.62	34,076.00	831.28	2.4%
PERS		3201-3202	51,817.00	55,330.31	29,353.13	58,669.00	(3,338.69)	-6.0%
OASDI/Medicare/Alternative		3301-3302	44,708.00	42,724.12	22,397.63	46,146.00	(3,421.88)	-8.0%
Health and Welfare Benefits		3401-3402	373,444.00	400,159.00	216,085.94	409,267.00	(9,108.00)	-2.3%
Unemployment Insurance		3501-3502	481.00	488.35	238.57	463.00	25.35	5.2%
Workers' Compensation		3601-3602	21,349.00	23,540.37	10,136.16	20,182.00	3,358.37	14.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	27,419.00	26,537.08	14,529.84	29,238.00	(2,700.92)	-10.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			554,727.00	583,686.51	310,525.89	598,041.00	(14,354.49)	-2.5%
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	229,136.70	4,658.60	32,024.00	197,112.70	86.0%
Noncapitalized Equipment		4400	0.00	1,358.02	1,358.02	3,633.00	(2,274.98)	-167.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	230,494.72	6,016.62	35,657.00	194,837.72	84.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,916.02	17,125.00	1,575.00	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,780.00	3,780.00	2,520.00	3,895.00	(115.00)	-3.0%
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	20,157.00	(20,157.00)	New
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	13,506.58	41,248.00	(18,697.44)	-82.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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	1,761,568.91	840,831.84	1,682,921.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	500,000.00	500,000.00	New
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	783.52	1,560.00	610.00	64.2%
5) TOTAL REVENUES			950.00	950.00	783.52	501,560.00		
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	276,010.67	61,374.03	105,000.00	171,010.67	62.0%
5) Services and Other Operating Expenditures		5000-5999	230,000.00	539,539.17	54,971.40	402,000.00	137,539.17	25.5%
6) Capital Outlay		6000-6999	70,000.00	84,770.56	59,026.41	81,688.00	3,082.56	3.6%
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	175,371.84	588,688.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(499,050.00)	(899,370.40)	(174,586.32)	(87,128.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	0.00	(500,000.00)	-100.0%
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	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)			950.00	(399,370.40)	(174,588.32)	(87,128.00)		
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		313,192.40		
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		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	401,270.40	950.00		313,192.40		
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	500,000.00	500,000.00	New
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	500,000.00	500,000.00	New
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	783.52	1,560.00	610.00	64.2%
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	783.52	1,560.00	610.00	64.2%
TOTAL, REVENUES			950.00	950.00	783.52	501,560.00		

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	274,539.70	59,903.06	100,000.00	174,539.70	63.6%
Noncapitalized Equipment		4400	100,000.00	1,470.97	1,470.97	5,000.00	(3,529.03)	-239.9%
TOTAL, BOOKS AND SUPPLIES			200,000.00	276,010.67	61,374.03	105,000.00	171,010.67	62.0%
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	386,977.67	7,282.85	250,000.00	136,977.67	35.4%
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	152,561.50	47,688.55	152,000.00	561.50	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,000.00	539,539.17	54,971.40	402,000.00	137,539.17	25.5%
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	39,883.00	14,138.85	36,800.00	3,083.00	7.7%
Equipment		6400	70,000.00	44,887.56	44,887.56	44,888.00	(0.44)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,000.00	84,770.56	59,026.41	81,688.00	3,082.56	3.6%
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	175,371.84	588,688.00		

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	0.00	(500,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	0.00	(500,000.00)	-100.0%
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	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	62,000.00	62,000.00	25,742.04	53,500.00	(8,500.00)	-13.7%
5) TOTAL, REVENUES			62,000.00	62,000.00	25,742.04	53,500.00		
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	25,742.04	53,500.00		
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	4,700,000.00	(4,700,000.00)	New
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	(4,700,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,000.00	62,000.00	25,742.04	(4,646,500.00)		
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		7,559,942.42		
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		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	12,268,442.42	12,268,442.42		7,559,942.42		
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	25,742.04	53,500.00	(8,500.00)	-13.7%
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	25,742.04	53,500.00	(8,500.00)	-13.7%
TOTAL REVENUES			62,000.00	62,000.00	25,742.04	53,500.00		
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	4,700,000.00	(4,700,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	4,700,000.00	(4,700,000.00)	New
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	(4,700,000.00)		

<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	25,200.00	25,200.00	6,488.09	11,688.00	(13,512.00)	-53.6%
5) TOTAL, REVENUES			25,200.00	25,200.00	6,488.09	11,688.00		
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	6,488.09	11,688.00		
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	2,480,053.00	(2,480,053.00)	New
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	(2,480,053.00)		

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	6,488.09	(2,468,365.00)		
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		0.14		
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								
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		0.14		
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	6,488.09	11,688.00	(13,512.00)	-53.6%
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			25,200.00	25,200.00	6,488.09	11,688.00	(13,512.00)	-53.6%
TOTAL, REVENUES								
			25,200.00	25,200.00	6,488.09	11,688.00		
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	2,480,053.00	(2,480,053.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,480,053.00	(2,480,053.00)	New
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	(2,480,053.00)		

<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	661,090.00	257,250.39	480,715.00	(180,375.00)	-27.3%
5) TOTAL, REVENUES			583,090.00	661,090.00	257,250.39	480,715.00		
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	27,266.28	806,892.71	1,465,361.00	(1,438,094.72)	-5274.3%
3) Employee Benefits		3000-3999	715,661.00	2,638.24	388,525.95	689,498.00	(686,859.76)	-28034.8%
4) Books and Supplies		4000-4999	3,575,000.00	5,071,324.30	2,151,819.30	6,184,400.00	(1,113,075.70)	-21.9%
5) Services and Other Operating Expenditures		5000-5999	11,944,400.00	7,190,560.10	2,124,754.35	6,677,500.00	513,060.10	7.1%
6) Capital Outlay		6000-6999	83,495,000.00	95,192,169.68	9,260,047.99	30,950,000.00	64,242,169.68	67.5%
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			101,219,298.00	107,483,958.60	14,732,040.30	45,966,759.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,636,208.00)	(106,822,868.60)	(14,474,789.91)	(45,486,044.00)		
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)	(14,474,789.91)	(45,486,044.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,133,263.28	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)			11,064,277.08	4,877,616.46		66,214,441.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	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	11,064,277.08	4,877,616.46		66,214,441.08		
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%
		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								
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	661,090.00	228,661.76	451,715.00	(209,375.00)	-31.7%
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	28,588.63	29,000.00	29,000.00	New
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	661,090.00	257,250.39	480,715.00	(180,375.00)	-27.3%
TOTAL, REVENUES			583,090.00	661,090.00	257,250.39	480,715.00		

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	27,266.28	32,643.13	78,000.00	(50,733.72)	-186.1%
Classified Supervisors' and Administrators' Salaries		2300	1,045,514.00	0.00	586,959.65	1,066,421.00	(1,066,421.00)	New
Clerical, Technical and Office Salaries		2400	403,723.00	0.00	187,289.93	320,940.00	(320,940.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,489,237.00	27,266.28	806,892.71	1,465,361.00	(1,438,094.72)	-5274.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	300.00	18.86	18.86	600.00	(581.14)	-3081.3%
PERS		3201-3202	170,848.00	0.00	90,669.39	163,090.00	(163,090.00)	New
OASDI/Medicare/Alternative		3301-3302	113,926.00	2,064.95	56,899.70	103,364.00	(101,299.05)	-4905.6%
Health and Welfare Benefits		3401-3402	353,812.00	0.00	203,640.34	355,552.00	(355,552.00)	New
Unemployment Insurance		3501-3502	745.00	13.59	403.79	700.00	(686.41)	-5050.8%
Workers' Compensation		3601-3602	29,283.00	540.84	16,080.43	26,321.00	(27,780.16)	-5136.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	46,747.00	0.00	20,813.44	37,871.00	(37,871.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			715,661.00	2,638.24	388,525.95	689,498.00	(686,859.76)	-26034.8%
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	1,708,444.91	696,471.66	1,955,900.00	(247,455.09)	-14.5%
Noncapitalized Equipment		4400	2,135,000.00	3,362,879.39	1,455,347.64	4,228,500.00	(866,620.61)	-25.7%
TOTAL, BOOKS AND SUPPLIES			3,575,000.00	5,071,324.30	2,151,819.30	6,184,400.00	(1,113,075.70)	-21.9%
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	54,000.00	11,945.10	52,000.00	2,000.00	3.7%
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	28,000.00	1,005,764.03	1,019,000.00	(991,000.00)	-3539.3%
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	7,048,560.10	1,106,969.72	5,600,000.00	1,448,560.10	20.6%
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	7,190,560.10	2,124,754.35	6,677,500.00	513,060.10	7.1%

Description	Resource Codes	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	4,360,478.30	159,933.86	4,360,474.00	4.30	0.0%
Land Improvements		6170	25,000,000.00	6,730,110.20	1,226,806.42	2,139,526.00	4,590,584.20	68.2%
Buildings and Improvements of Buildings		6200	58,000,000.00	81,535,055.60	7,807,943.42	23,000,000.00	58,535,055.60	71.8%
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	2,566,525.58	65,564.29	1,450,000.00	1,116,525.58	43.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,495,000.00	95,192,169.68	9,260,047.99	30,950,000.00	64,242,169.68	67.5%
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								
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	107,483,958.60	14,732,040.30	45,966,759.00		

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	1,954,922.93	2,329,200.00	507,200.00	27.8%
5) TOTAL, REVENUES			1,822,000.00	1,822,000.00	1,954,922.93	2,329,200.00		
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	198.31	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	475,000.00	510,000.00	(138,727.92)	84,000.00	426,000.00	83.5%
6) Capital Outlay		6000-6999	2,720,000.00	2,685,000.00	235,682.52	1,000,000.00	1,685,000.00	62.8%
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			3,196,000.00	3,196,000.00	97,152.91	1,085,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,374,000.00)	(1,374,000.00)	1,857,770.02	1,244,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,374,000.00)	(1,374,000.00)	1,857,770.02	1,244,200.00		
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		7,263,329.57		
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		7,263,329.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8580	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	14,023.90	29,200.00	7,200.00	32.7%
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	1,940,899.03	2,300,000.00	500,000.00	27.8%
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	1,954,922.93	2,329,200.00	507,200.00	27.8%
TOTAL REVENUES			1,822,000.00	1,822,000.00	1,954,922.93	2,329,200.00		

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	198.31	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	198.31	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	500.00	500.00	50.0%
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	(138,686.43)	15,000.00	405,000.00	96.4%
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	68,500.00	(14,500.00)	-26.9%
Professional/Consulting Services and Operating Expenditures		5800	0.00	35,000.00	(46.25)	0.00	35,000.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			475,000.00	510,000.00	(138,727.92)	84,000.00	426,000.00	83.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,685,000.00	235,682.52	1,000,000.00	1,685,000.00	62.8%
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	2,685,000.00	235,682.52	1,000,000.00	1,685,000.00	62.8%
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								
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	97,152.91	1,085,000.00		

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) 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	50,000.00	50,000.00	25,327.50	50,654.00	654.00	1.3%
5) TOTAL, REVENUES			50,000.00	50,000.00	25,327.50	50,654.00		
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	26,257.03	300,000.00	200,000.00	40.0%
6) Capital Outlay		6000-6999	4,000,000.00	4,000,000.00	102,000.00	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	128,257.03	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)	(102,929.53)	(2,999,346.00)		
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)	(102,929.53)	(2,999,346.00)		
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		8,519,160.15		
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			7,068,506.15	7,068,506.15		8,519,160.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	25,327.50	50,654.00	654.00	1.3%
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			50,000.00	50,000.00	25,327.50	50,654.00	654.00	1.3%
TOTAL, REVENUES			50,000.00	50,000.00	25,327.50	50,654.00		

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	26,257.03	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	26,257.03	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	102,000.00	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	102,000.00	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	128,257.03	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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(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	8,519,160.15
Total, Restricted Balance		<u>8,519,160.15</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	3.29	7.00	(3.00)	-30.0%
5) TOTAL, REVENUES			10.00	10.00	3.29	7.00		
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	3.29	7.00		
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	3.29	7.00		
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		1,564.28		
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			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	1,567.28	1,567.28		1,564.28		
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	3.29	7.00	(3.00)	-30.0%
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	3.29	7.00	(3.00)	-30.0%
TOTAL, REVENUES			10.00	10.00	3.29	7.00		

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) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,657,487.00	4,130,124.00	2,463,796.31	4,122,605.00	(7,519.00)	-0.2%
3) Other State Revenue		8300-8599	453,025.00	322,263.00	205,630.91	347,189.00	24,926.00	7.7%
4) Other Local Revenue		8600-8799	2,059,304.00	1,788,511.00	899,318.51	1,493,988.00	(294,523.00)	-16.5%
5) TOTAL REVENUES			7,169,816.00	6,240,898.00	3,568,745.73	5,963,782.00		
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	2,517,994.00	1,391,136.51	2,592,513.00	(74,519.00)	-3.0%
3) Employee Benefits		3000-3999	1,592,296.00	1,606,998.00	908,659.34	1,618,387.00	(11,389.00)	-0.7%
4) Books and Supplies		4000-4999	2,396,016.00	2,049,716.00	911,852.56	2,101,586.00	(51,870.00)	-2.5%
5) Services and Other Operating Expenses		5000-5999	69,464.00	37,771.00	28,749.00	45,052.00	(7,281.00)	-19.3%
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	353,490.00	183,120.09	361,533.00	(8,043.00)	-2.3%
9) TOTAL EXPENSES			7,142,136.00	6,565,969.00	3,423,517.50	6,719,071.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,680.00	(325,071.00)	145,228.23	(755,289.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	325,071.00	0.00	755,289.00	430,218.00	132.3%
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	325,071.00	0.00	755,289.00		

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	0.00	145,228.23	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	0.00		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	0.00		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	4,080,594.00	2,398,531.91	4,122,605.00	42,011.00	1.0%
All Other Federal Revenue		8290	0.00	49,530.00	65,264.40	0.00	(49,530.00)	-100.0%
TOTAL, FEDERAL REVENUE			4,657,487.00	4,130,124.00	2,463,796.31	4,122,605.00	(7,519.00)	-0.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	453,025.00	322,263.00	205,630.91	347,189.00	24,926.00	7.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			453,025.00	322,263.00	205,630.91	347,189.00	24,926.00	7.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,029,233.00	1,701,749.00	898,259.31	1,407,226.00	(294,523.00)	-17.3%
Interest		8660	5.00	5.00	2.05	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	86,757.00	1,057.15	86,757.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,059,304.00	1,788,511.00	899,318.51	1,493,988.00	(294,523.00)	-16.5%
TOTAL REVENUES			7,169,816.00	6,240,898.00	3,568,745.73	5,963,782.00		

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	2,042,663.00	1,137,233.24	2,103,060.00	(60,397.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	128,470.00	126,428.00	73,278.11	134,667.00	(6,239.00)	-4.9%
Clerical, Technical and Office Salaries		2400	164,466.00	172,797.00	102,838.67	181,203.00	(8,406.00)	-4.9%
Other Classified Salaries		2900	166,559.00	174,106.00	77,786.49	173,583.00	523.00	0.3%
TOTAL, CLASSIFIED SALARIES			2,699,851.00	2,517,994.00	1,391,136.51	2,592,513.00	(74,519.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	254,465.00	262,207.00	143,813.51	269,958.00	(7,751.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	179,312.00	187,861.00	99,600.75	191,297.00	(3,436.00)	-1.8%
Health and Welfare Benefits		3401-3402	1,047,423.00	1,048,193.00	605,189.26	1,044,891.00	3,302.00	0.3%
Unemployment Insurance		3501-3502	1,213.00	1,235.00	659.34	1,260.00	(25.00)	-2.0%
Workers' Compensation		3601-3602	50,308.00	49,987.00	27,719.21	51,551.00	(1,564.00)	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	59,575.00	57,515.00	31,677.27	59,430.00	(1,915.00)	-3.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,592,296.00	1,606,998.00	908,659.34	1,618,387.00	(11,389.00)	-0.7%
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	126,107.00	91,858.00	59,966.53	154,734.00	(63,076.00)	-68.8%
Noncapitalized Equipment		4400	3,587.00	49,530.00	0.00	0.00	49,530.00	100.0%
Food		4700	2,266,322.00	1,908,528.00	851,886.03	1,946,852.00	(38,324.00)	-2.0%
TOTAL, BOOKS AND SUPPLIES			2,396,016.00	2,049,716.00	911,852.56	2,101,586.00	(51,870.00)	-2.5%
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	5,423.00	1,960.18	5,423.00	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	16,432.00	14,322.00	7,635.05	14,322.00	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	(28,390.00)	(38,574.00)	(15,688.72)	(31,293.00)	(7,281.00)	18.9%
Professional/Consulting Services and Operating Expenditures		5800	75,018.00	56,400.00	34,779.88	56,400.00	0.00	0.0%
Communications		5900	20.00	200.00	62.61	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			69,464.00	37,771.00	28,749.00	45,052.00	(7,281.00)	-19.3%

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 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	353,490.00	183,120.09	361,533.00	(8,043.00)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			384,509.00	353,490.00	183,120.09	361,533.00	(8,043.00)	-2.3%
TOTAL, EXPENSES			7,142,136.00	6,565,969.00	3,423,517.50	6,719,071.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	325,071.00	0.00	755,289.00	430,218.00	132.3%
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	325,071.00	0.00	755,289.00	430,218.00	132.3%
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	325,071.00	0.00	755,289.00		

<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	2,227,524.78	3,516,485.00	169,653.00	5.1%
5) TOTAL, REVENUES			3,346,832.00	3,346,832.00	2,227,524.78	3,516,485.00		
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	62,992.63	85,000.00	(53,000.00)	-165.6%
5) Services and Other Operating Expenses		5000-5999	3,536,832.00	3,536,832.00	2,261,367.16	3,506,832.00	30,000.00	0.8%
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	2,324,359.79	3,591,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(222,000.00)	(222,000.00)	(96,835.01)	(75,347.00)		
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)	(96,835.01)	24,653.00		
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		6,966,010.79		
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		6,966,010.79		

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	1,763,428.87	3,052,389.00	(94,443.00)	-3.0%
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	200,000.00	200,000.00	464,095.91	464,096.00	264,096.00	132.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,346,832.00	3,346,832.00	2,227,524.78	3,516,485.00	169,653.00	5.1%
TOTAL, REVENUES			3,346,832.00	3,346,832.00	2,227,524.78	3,516,485.00		

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	47,298.47	65,000.00	(43,000.00)	-195.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	15,694.16	20,000.00	(10,000.00)	-100.0%
TOTAL, BOOKS AND SUPPLIES			32,000.00	32,000.00	62,992.63	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	35,979.39	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	127,440.40	200,000.00	(80,000.00)	-66.7%
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	2,097,947.37	3,156,832.00	10,000.00	0.3%
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	2,261,367.16	3,506,832.00	30,000.00	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 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	2,324,359.79	3,591,832.00		
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	258,729.44	1,650,000.00	(1,300,000.00)	-44.1%
5) TOTAL, REVENUES			2,950,000.00	2,950,000.00	258,729.44	1,650,000.00		
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	20,925.53	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	20,925.53	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	237,803.91	1,607,730.00		
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	237,803.91	1,607,730.00		
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		29,787,710.99		
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		29,787,710.99		

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	258,729.44	1,650,000.00	(1,300,000.00)	-44.1%
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	258,729.44	1,650,000.00	(1,300,000.00)	-44.1%
TOTAL, REVENUES			2,950,000.00	2,950,000.00	258,729.44	1,650,000.00		
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		5900	33,500.00	33,500.00	20,925.53	42,270.00	(8,770.00)	-26.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,500.00	33,500.00	20,925.53	42,270.00	(8,770.00)	-26.2%
TOTAL, EXPENSES			33,500.00	33,500.00	20,925.53	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	107.49	12,500.00	(49,500.00)	-79.8%
5) TOTAL, REVENUES			62,000.00	62,000.00	107.49	12,500.00		
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	28,825.74	28,826.00	13,174.00	31.4%
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	28,825.74	28,826.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	(28,718.25)	(16,326.00)		
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	(28,718.25)	(16,326.00)		
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		703,886.16		
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		703,886.16		

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	107.49	12,500.00	(49,500.00)	-79.8%
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	107.49	12,500.00	(49,500.00)	-79.8%
TOTAL REVENUES			62,000.00	62,000.00	107.49	12,500.00		

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	28,825.74	28,826.00	13,174.00	31.4%
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	28,825.74	28,826.00	13,174.00	31.4%

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 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	28,825.74	28,826.00		
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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(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	22,448.57	22,448.57	(2.13)	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	22,448.57	22,448.57	(2.13)	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	214.55	214.55	(23.26)	-10%
c. Special Education-NPS/LCI	23.75	23.75	14.39	14.39	(9.36)	-39%
d. Special Education Extended Year-NPS/LCI	23.17	23.17	20.46	20.46	(2.71)	-12%
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	249.40	249.40	(35.33)	-12%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	22,735.43	22,735.43	22,697.97	22,697.97	(37.46)	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):		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH									
		18,709,283.00	29,841,030.69	14,276,738.04	10,435,571.85	1,842,995.06	7,600,110.06	18,241,717.06	28,905,551.06
B. RECEIPTS									
	LCFF/Revenue Limit Sources								
	Principal Apportionment	4,535,762.00	4,535,762.00	15,852,606.00	8,416,490.00	8,194,371.00	8,359,637.00	15,777,064.00	7,690,046.00
	Property Taxes	672,450.00	278,685.00	0.00	294,811.00	17,754,369.00	20,128,741.00	14,008,489.00	309,892.00
	Miscellaneous Funds	0.00	(694,967.00)	(1,389,933.00)	(926,621.00)	(926,621.00)	(926,621.00)	(926,621.00)	(826,384.00)
	Federal Revenue	313,110.00	87,267.00	298,752.00	479,729.00	47,050.00	2,298,353.00	283,039.00	180,325.00
	Other State Revenue	188,286.00	678,516.00	0.00	185,919.00	2,607,949.00	203,310.00	952,043.00	186,174.00
	Other Local Revenue	1,378,877.00	460,975.00	848,970.00	1,227,532.00	700,434.00	143,422.00	1,744,858.00	337,473.00
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	7,088,495.00	5,346,238.00	15,610,395.00	9,677,860.00	28,347,552.00	30,206,842.00	31,838,872.00	7,877,526.00
C. DISBURSEMENTS									
	Certificated Salaries	537,502.00	10,720,744.00	10,356,637.00	10,515,592.00	10,634,043.00	10,436,127.00	10,804,882.00	10,866,625.00
	Classified Salaries	1,242,191.00	2,300,097.00	2,257,590.00	2,315,630.00	2,402,690.00	2,727,948.00	2,403,178.00	2,587,288.00
	Employee Benefits	4,425,931.00	4,777,543.00	4,863,151.00	4,873,713.00	5,197,751.00	5,050,555.00	5,088,214.00	5,174,599.00
	Books and Supplies	128,101.00	380,400.00	500,922.00	1,310,161.00	727,196.00	273,501.00	312,421.00	259,272.00
	Services	180,911.00	2,821,221.00	1,351,339.00	1,333,988.00	1,538,503.00	1,700,470.00	2,218,692.00	1,636,702.00
	Capital Outlay		3,010.00		74,692.00	(138.00)	6,170.00	(3,010.00)	5,682.00
	Other Outgo	0.00	164,181.00	172,104.00	108,767.00	1,558,010.00	277,987.00	217,807.00	169,869.00
	Interfund Transfers Out								
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	6,514,636.00	21,167,196.00	19,501,743.00	20,532,553.00	22,058,055.00	20,471,858.00	21,042,184.00	20,699,037.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	Cash Not in Treasury								
	Accounts Receivable	19,038,276.07	744,666.49	(45,883.14)	1,823,114.93	(362,646.00)	356,869.00	(44,866.00)	303,974.00
	Due From Other Funds	(128,781.03)	(343,964.96)	660,590.27	(457,716.00)	(378,812.00)	(365,513.00)	(457,593.00)	1,067,000.00
	Stores	159,434.71	(78,013.18)	1,038.68	19,197.28	39,999.00	(4,142.00)	8,010.00	(25,000.00)
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	26,328,244.93	322,888.35	615,745.81	1,384,596.21	(701,459.00)	(12,786.00)	(494,449.00)	1,345,974.00
Liabilities and Deferred Inflows									
	Accounts Payable	9,864,533.00	66,023.00	565,564.00	(877,520.00)	(169,077.00)	(919,409.00)	(361,595.00)	(1,596,000.00)
	Due To Other Funds								
	Current Loans								
	Unearned Revenues	1,824,902.91							
	Deferred Inflows of Resources								
	SUBTOTAL	11,689,435.91	66,023.00	565,564.00	(877,520.00)	(169,077.00)	(919,409.00)	(361,595.00)	(1,596,000.00)
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	14,638,809.02	256,665.35	50,181.81	2,262,116.21	(532,382.00)	906,623.00	(132,854.00)	2,941,974.00
E. NET INCREASE/DECREASE (B - C + D)									
		11,131,747.69	(15,564,292.65)	(3,841,166.19)	(8,592,576.79)	5,757,115.00	10,641,607.00	10,663,834.00	(9,879,537.00)
F. ENDING CASH (A + E)									
		29,841,030.69	14,276,738.04	10,435,571.85	1,842,995.06	7,600,110.06	18,241,717.06	28,905,551.06	19,026,014.06
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		19,026,014.06	17,132,717.06	27,959,519.06	12,825,001.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,659,197.00	7,690,046.00	7,690,046.00	12,431,653.00	2,563,349.00		119,366,029.00	119,366,029.00
Property Taxes	8020-8079	5,943,401.00	20,655,882.00	(245,724.00)	6,175,416.00	0.00		85,976,412.00	85,976,412.00
Miscellaneous Funds	8080-8099	(2,109,221.00)	(1,054,293.00)	(1,045,126.00)	(1,460,882.00)	(269,431.00)		(12,576,721.00)	(12,576,721.00)
Federal Revenue	8100-8299	1,370,079.00	3,060,267.00	1,117,671.00	1,500,000.00	1,991,740.00		13,027,382.00	13,027,382.00
Other State Revenue	8300-8599	0.00	1,456,815.00	10,001.00	633,943.00	2,743,239.00		9,846,205.00	9,846,205.00
Other Local Revenue	8600-8799	682,178.00	551,671.00	256,195.00	(221,108.00)	1,727,251.00		9,838,728.00	9,838,728.00
Interfund Transfers In	8910-8929				7,180,053.00			7,180,053.00	7,180,053.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		21,545,634.00	32,360,388.00	7,783,063.00	26,239,075.00	8,736,148.00	0.00	232,658,088.00	232,658,088.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,801,086.00	10,963,727.00	11,822,613.00	2,212,000.00	846,581.00		113,518,159.00	113,518,159.00
Classified Salaries	2000-2999	3,505,154.00	2,463,649.00	2,471,393.00	3,173,407.00	497,568.00		30,346,883.00	30,346,883.00
Employee Benefits	3000-3999	5,622,401.00	5,204,534.00	5,176,462.00	4,691,453.00	177,071.00		60,323,378.00	60,323,378.00
Books and Supplies	4000-4999	388,614.00	917,669.00	957,796.00	1,714,570.00	494,408.00		8,365,031.00	8,365,031.00
Services	5000-5999	1,694,176.00	1,604,884.00	2,654,726.00	965,173.00	1,177,300.00		20,877,095.00	20,877,095.00
Capital Outlay	6000-6599	0.00	0.00	57,682.00	139,229.00	7,270.00		290,587.00	290,587.00
Other Outgo	7000-7499	0.00	87,123.00	1,522,559.00	407,451.00	890,981.00		5,576,839.00	5,576,839.00
Interfund Transfers Out	7600-7629				855,289.00			855,289.00	855,289.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		24,011,431.00	21,241,586.00	24,663,231.00	14,158,572.00	4,091,179.00	0.00	240,153,261.00	240,153,261.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	682,000.00	(401,000.00)	110,000.00	650,000.00	806,414.00		23,660,919.35	
Due From Other Funds	9310	(880,000.00)	0.00	1,350,000.00	880,000.00	1,562,680.00		2,507,890.28	
Stores	9320	(26,000.00)	(15,000.00)	(12,500.00)	12,500.00	133,051.00		159,434.34	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(224,000.00)	(416,000.00)	1,447,500.00	1,542,500.00	2,502,145.00	0.00	26,328,243.97	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(796,500.00)	(124,000.00)	(298,150.00)	2,149,920.00	5,592,280.00		9,864,533.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(1,800,000.00)	1,800,000.00		1,824,902.91	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(796,500.00)	(124,000.00)	(298,150.00)	349,920.00	7,392,280.00	0.00	11,689,435.91	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		572,500.00	(292,000.00)	1,745,650.00	1,192,580.00	(4,890,135.00)	0.00	14,638,808.06	
E. NET INCREASE/DECREASE (B - C + D)		(1,893,297.00)	10,826,802.00	(15,134,518.00)	13,273,083.00	(245,166.00)	0.00	7,143,635.06	(7,495,173.00)
F. ENDING CASH (A + E)		17,132,717.06	27,959,519.06	12,825,001.06	26,098,084.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,852,918.06	

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) 8,154,971.00
- 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) 196,033,224.00

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) 4.16%

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)	9,929,735.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,397,846.00
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)	800,037.56
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)	14,127,618.56
9. Carry-Forward Adjustment (Part IV, Line F)	330,896.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,458,515.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	136,349,780.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,104,978.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	26,087,142.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,041,854.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,529.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	221,995.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,396,463.00
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)	66,983.00
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)	950.00
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)	18,431,634.44
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)	1,682,921.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,357,538.00
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)	222,900,452.44

**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) 6.34%

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) 6.49%

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>14,127,618.56</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>330,896.62</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 (6.81%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>330,896.62</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>330,896.62</u>

Approved indirect cost rate: 6.62%
Highest rate used in any program: 6.81%

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	3,412,707.00	231,420.00	6.78%
01	3060	394,122.00	26,339.00	6.68%
01	3310	3,627,040.00	240,110.00	6.62%
01	3312	433,727.00	22,771.00	5.25%
01	3327	87,509.00	5,793.00	6.62%
01	3410	369,763.00	25,186.00	6.81%
01	3550	545,312.00	35,907.00	6.58%
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	372,280.00	23,448.00	6.30%
01	5810	909,231.00	23,473.00	2.58%
01	6230	100,000.00	6,620.00	6.62%
01	6378	42,734.00	2,829.00	6.62%
01	6381	40,896.00	2,777.00	6.79%
01	6385	83,871.00	5,552.00	6.62%
01	6500	24,128,684.00	1,603,261.00	6.64%
01	6512	339,274.00	22,460.00	6.62%
01	6520	455,325.00	26,777.00	5.88%
01	7220	448,095.00	29,842.00	6.66%
01	7405	3,350,953.00	210,129.00	6.27%
01	8150	5,378,382.00	359,538.00	6.68%
01	9010	3,309,262.00	18,790.00	0.57%
61	5310	6,357,538.00	361,533.00	5.69%

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	192,765,720.00	6.32%	204,939,596.00	2.08%	209,192,886.00
2. Federal Revenues	8100-8299	181,062.00	0.00%	181,062.00	0.00%	181,062.00
3. Other State Revenues	8300-8599	6,231,678.00	56.51%	9,753,450.00	-0.15%	9,738,504.00
4. Other Local Revenues	8600-8799	5,717,215.00	-29.60%	4,025,099.00	-28.13%	2,892,985.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,180,053.00	-37.33%	4,500,000.00	66.67%	7,500,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(32,315,017.00)	13.79%	(36,772,169.00)	4.36%	(38,376,637.00)
6. Total (Sum lines A1 thru A5c)		179,760,711.00	3.82%	186,627,038.00	2.41%	191,128,800.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				95,488,054.00		97,119,503.00
b. Step & Column Adjustment				1,397,249.00		1,421,360.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				234,200.00		(144,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,488,054.00	1.71%	97,119,503.00	1.32%	98,396,863.00
2. Classified Salaries						
a. Base Salaries				21,064,564.00		21,765,804.00
b. Step & Column Adjustment				421,291.00		435,316.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				279,949.00		368,375.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,064,564.00	3.33%	21,765,804.00	3.69%	22,569,495.00
3. Employee Benefits	3000-3999	47,360,223.00	8.68%	51,470,337.00	8.24%	55,711,802.00
4. Books and Supplies	4000-4999	2,430,810.00	3.00%	2,503,796.00	0.00%	2,503,796.00
5. Services and Other Operating Expenditures	5000-5999	13,638,281.00	-3.76%	13,125,308.00	5.62%	13,862,751.00
6. Capital Outlay	6000-6999	50,151.00	-0.30%	50,000.00	0.00%	50,000.00
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	(3,350,612.00)	-3.33%	(3,238,883.00)	3.31%	(3,345,987.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	855,289.00	-0.62%	850,000.00	0.00%	850,000.00
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)		183,350,484.00	3.35%	189,499,387.00	3.69%	196,493,932.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,589,773.00)		(2,872,349.00)		(5,365,132.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,475,910.85		24,886,137.85		22,013,788.85
2. Ending Fund Balance (Sum lines C and D1)		24,886,137.85		22,013,788.85		16,648,656.85
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	24,724,202.85		21,851,853.85		16,486,721.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,886,137.85		22,013,788.85		16,648,656.85

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	24,724,202.85		21,851,853.85		16,486,721.85
(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	7,559,942.42		7,635,542.00		7,711,898.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		32,284,145.27		29,487,395.85		24,198,619.85
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 12.4 Certificated FTE due to declining enrollment (806,000), transfer 6.0 Certificated FTE from Restricted Programs 540,000, increase 1.8 Certificated Support FTE and 4.4 Certificated Instructional FTE for New Tech High School 500,200. Increase 5.0 Classified FTE 279,949. 2016/17 Reduce 3.6 Certificated FTE due to declining enrollment (234,000) and increase 1.0 Certificated Support FTE 90,000. Increase 6.0 Classified FTE 368,375.						

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	12,846,320.00	-3.56%	12,388,462.00	0.00%	12,388,462.00
3. Other State Revenues	8300-8599	3,614,527.00	3.61%	3,744,887.00	0.23%	3,753,576.00
4. Other Local Revenues	8600-8799	4,121,513.00	-20.80%	3,264,097.00	4.71%	3,417,837.00
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	32,315,017.00	13.79%	36,772,169.00	4.36%	38,376,637.00
6. Total (Sum lines A1 thru A5c)		52,897,377.00	6.19%	56,169,615.00	3.15%	57,936,512.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,030,105.00		17,639,357.00
b. Step & Column Adjustment				270,452.00		264,590.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(661,200.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,030,105.00	-2.17%	17,639,357.00	1.50%	17,903,947.00
2. Classified Salaries						
a. Base Salaries				9,282,319.00		9,993,154.00
b. Step & Column Adjustment				185,532.00		199,664.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				525,303.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,282,319.00	7.66%	9,993,154.00	2.00%	10,192,818.00
3. Employee Benefits	3000-3999	12,963,155.00	8.87%	14,113,564.00	7.34%	15,149,439.00
4. Books and Supplies	4000-4999	5,934,221.00	-22.67%	4,589,129.00	0.00%	4,589,129.00
5. Services and Other Operating Expenditures	5000-5999	7,238,814.00	-4.98%	6,878,468.00	2.17%	7,027,552.00
6. Capital Outlay	6000-6999	240,436.00	-49.19%	122,172.00	0.00%	122,172.00
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	2,969,974.00	-0.09%	2,967,445.00	3.11%	3,059,863.00
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)		56,802,777.00	-0.56%	56,487,042.00	3.08%	58,228,673.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,905,400.00)		(317,427.00)		(292,161.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,874,681.66		969,281.66		651,854.66
2. Ending Fund Balance (Sum lines C and D1)		969,281.66		651,854.66		359,693.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	969,282.02		651,854.66		359,693.66
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		969,281.66		651,854.66		359,693.66
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2015/16 Reduce Certificated FTE from Restricted Programs due to expiration of Common Core 661,200 and increase Classified FTE 525,303 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	192,765,720.00	6.32%	204,939,596.00	2.08%	209,192,886.00
2. Federal Revenues	8100-8299	13,027,382.00	-3.51%	12,569,524.00	0.00%	12,569,524.00
3. Other State Revenues	8300-8599	9,846,205.00	37.09%	13,498,337.00	-0.05%	13,492,080.00
4. Other Local Revenues	8600-8799	9,838,728.00	-25.91%	7,289,196.00	-13.42%	6,310,822.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,180,053.00	-37.33%	4,500,000.00	66.67%	7,500,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		232,658,088.00	4.36%	242,796,653.00	2.58%	249,065,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,518,159.00		114,758,860.00
b. Step & Column Adjustment				1,667,701.00		1,685,950.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(427,000.00)		(144,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,518,159.00	1.09%	114,758,860.00	1.34%	116,300,810.00
2. Classified Salaries						
a. Base Salaries				30,346,883.00		31,758,958.00
b. Step & Column Adjustment				606,823.00		634,980.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				805,252.00		368,375.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,346,883.00	4.65%	31,758,958.00	3.16%	32,762,313.00
3. Employee Benefits	3000-3999	60,323,378.00	8.72%	65,583,901.00	8.05%	70,861,241.00
4. Books and Supplies	4000-4999	8,365,031.00	-15.21%	7,092,925.00	0.00%	7,092,925.00
5. Services and Other Operating Expenditures	5000-5999	20,877,095.00	-4.18%	20,003,776.00	4.43%	20,890,303.00
6. Capital Outlay	6000-6999	290,587.00	-40.75%	172,172.00	0.00%	172,172.00
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	(380,638.00)	-28.69%	(271,438.00)	5.41%	(286,124.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	855,289.00	-0.62%	850,000.00	0.00%	850,000.00
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)		240,153,261.00	2.43%	245,986,429.00	3.55%	254,722,605.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,495,173.00)		(3,189,776.00)		(5,657,293.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,350,592.51		25,855,419.51		22,665,643.51
2. Ending Fund Balance (Sum lines C and D1)		25,855,419.51		22,665,643.51		17,008,350.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	161,935.00		161,935.00		161,935.00
b. Restricted	9740	969,282.02		651,854.66		359,693.66
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	24,724,202.49		21,851,853.85		16,486,721.85
f. Total Components of Ending Fund Balance		25,855,419.51		22,665,643.51		17,008,350.51
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (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	24,724,202.85		21,851,853.85		16,486,721.85
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	7,559,942.42		7,635,542.00		7,711,898.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		32,284,144.91		29,487,395.85		24,198,619.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.44%		11.99%		9.50%
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)						
		22,448.57		22,083.91		21,971.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		240,153,261.00		245,986,429.00		254,722,605.00
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)		240,153,261.00		245,986,429.00		254,722,605.00
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)		7,204,597.83		7,379,592.87		7,641,678.15
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)		7,204,597.83		7,379,592.87		7,641,678.15
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	240,153,261.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,952,548.00
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	152,860.00
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	855,289.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				6,652,637.00
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		755,289.00
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)				221,303,365.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				221,303,365.00

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)*		22,448.57
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		22,448.57
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,858.24
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)	221,303,365.00	9,858.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(43,467.00)	0.00	(380,638.00)				
Other Sources/Uses Detail					7,180,053.00	855,289.00		
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	5,260.00	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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	4,700,000.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,480,053.00		
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	68,500.00	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	(31,293.00)	361,533.00	0.00				
Other Sources/Uses Detail					755,289.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	74,760.00	(74,760.00)	380,638.00	(380,638.00)	8,035,342.00	8,035,342.00		

SECTION 6

District Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	22,793.30	22,697.97	-0.4%	Met
1st Subsequent Year (2015-16)	22,762.07	22,667.34	-0.4%	Met
2nd Subsequent Year (2016-17)	22,440.97	22,302.68	-0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	23,694	23,683	0.0%	Met
1st Subsequent Year (2015-16)	23,356	23,273	-0.4%	Met
2nd Subsequent Year (2016-17)	23,237	23,154	-0.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	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 AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	22,449	23,683	94.8%	Met
1st Subsequent Year (2015-16)	22,084	23,273	94.9%	Met
2nd Subsequent Year (2016-17)	21,971	23,154	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	206,480,261.00		
1st Subsequent Year (2015-16)	214,683,233.00	218,177,118.00	1.6%	Met
2nd Subsequent Year (2016-17)	221,522,855.00	222,937,559.00	0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	163,912,841.00	182,495,195.00	89.8%	Met
1st Subsequent Year (2015-16)	170,355,644.00	188,649,387.00	90.3%	Met
2nd Subsequent Year (2016-17)	176,678,160.00	195,643,932.00	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	12,055,874.00	13,027,382.00	8.1%	Yes
1st Subsequent Year (2015-16)	11,775,174.00	12,569,524.00	6.7%	Yes
2nd Subsequent Year (2016-17)	11,775,174.00	12,569,524.00	6.7%	Yes

Explanation:
(required if Yes)

2014/15 Increase Special Ed Income \$452,000, Title I & Title II \$308,000 and other Federal Grants \$211,000. 2015/16 & 2016/17 Increase Special Ed Income \$189,000, Title I \$331,000 & other Federal Grants \$274,000.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	10,113,244.00	9,846,205.00	-2.6%	No
1st Subsequent Year (2015-16)	8,452,876.00	13,498,337.00	59.7%	Yes
2nd Subsequent Year (2016-17)	8,445,277.00	13,492,080.00	59.8%	Yes

Explanation:
(required if Yes)

2015/16 & 2016/17 New Adult Ed Block Grant \$5,000,000.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	8,887,272.00	9,838,728.00	10.7%	Yes
1st Subsequent Year (2015-16)	7,295,659.00	7,289,196.00	-0.1%	No
2nd Subsequent Year (2016-17)	6,191,915.00	6,310,822.00	1.9%	No

Explanation:
(required if Yes)

2014/15 Special Ed received Prior Year Excess Reimbursement from COE \$721,000 and increase in SELPA revenues \$190,000

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	7,497,295.00	8,365,031.00	11.6%	Yes
1st Subsequent Year (2015-16)	7,072,233.00	7,092,925.00	0.3%	No
2nd Subsequent Year (2016-17)	7,072,233.00	7,092,925.00	0.3%	No

Explanation:
(required if Yes)

2014/15 \$878,000 to purchase chrome books for Common Core

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	20,954,481.00	20,877,095.00	-0.4%	No
1st Subsequent Year (2015-16)	19,992,698.00	20,003,776.00	0.1%	No
2nd Subsequent Year (2016-17)	20,606,852.00	20,890,303.00	1.4%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	31,056,390.00	32,712,315.00	5.3%	Not Met
1st Subsequent Year (2015-16)	27,523,709.00	33,357,057.00	21.2%	Not Met
2nd Subsequent Year (2016-17)	26,412,366.00	32,372,426.00	22.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	28,451,776.00	29,242,126.00	2.8%	Met
1st Subsequent Year (2015-16)	27,064,931.00	27,096,701.00	0.1%	Met
2nd Subsequent Year (2016-17)	27,679,085.00	27,983,228.00	1.1%	Met

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

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

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

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

2014/15 Increase Special Ed Income \$452,000, Title I & Title II \$308,000 and other Federal Grants \$211,000. 2015/16 & 2016/17 Increase Special Ed Income \$189,000, Title I \$331,000 & other Federal Grants \$274,000.

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

2015/16 & 2016/17 New Adult Ed Block Grant \$5,000,000.

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

2014/15 Special Ed received Prior Year Excess Reimbursement from COE \$721,000 and increase in SELPA revenues \$190,000

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

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

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,348,920.00	5,750,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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)	13.4%	12.0%	9.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.5%	4.0%	3.2%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(3,589,773.00)	183,350,484.00	2.0%	Met
1st Subsequent Year (2015-16)	(2,872,349.00)	189,499,387.00	1.5%	Met
2nd Subsequent Year (2016-17)	(5,365,132.00)	196,493,932.00	2.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2014-15)	25,855,419.51	
1st Subsequent Year (2015-16)	22,665,643.51	Met	
2nd Subsequent Year (2016-17)	17,008,350.51	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 (Form CASH, Line F, June Column)		Status
	Current Year (2014-15)	26,098,084.06	

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)	22,449	22,084	21,971
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)	240,153,261.00	245,986,429.00	254,722,605.00
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)	240,153,261.00	245,986,429.00	254,722,605.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,204,597.83	7,379,592.87	7,641,678.15
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)	7,204,597.83	7,379,592.87	7,641,678.15

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)	24,724,202.85	21,851,853.85	16,486,721.85
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)	7,559,942.42	7,635,542.00	7,711,898.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	32,284,144.91	29,487,395.85	24,198,619.85
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.44%	11.99%	9.50%
District's Reserve Standard (Section 10B, Line 7):	7,204,597.83	7,379,592.87	7,641,678.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(33,567,089.00)	(32,315,017.00)	-3.7%	(1,252,072.00)	Met
1st Subsequent Year (2015-16)	(33,891,360.00)	(36,772,169.00)	8.5%	2,880,809.00	Not Met
2nd Subsequent Year (2016-17)	(35,601,237.00)	(38,376,637.00)	7.8%	2,775,400.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	7,180,053.00	New	7,180,053.00	Not Met
1st Subsequent Year (2015-16)	0.00	4,500,000.00	New	4,500,000.00	Not Met
2nd Subsequent Year (2016-17)	0.00	7,500,000.00	New	7,500,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	925,071.00	855,289.00	-7.5%	(69,782.00)	Not Met
1st Subsequent Year (2015-16)	600,000.00	850,000.00	41.7%	250,000.00	Not Met
2nd Subsequent Year (2016-17)	600,000.00	850,000.00	41.7%	250,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation: 2015/16 & 2016/17 Inadvertently added "Transfers In, General Fund" as contributions in 1st Interim \$3,000,000
(required if NOT met)

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

Explanation: 2015/16 & 2016/17 Inadvertently did not add "Transfers In, General Fund" in 1st Interim \$3,000,000
(required if NOT met)

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

Explanation:
(required if NOT met)

2014/15 Reclassified Transfer to Fund 14 Deferred Maintenance to object 8091 \$500,000 and Increased contribution to Fund 61 Child Nutrition \$430,218. 2015/16 & 2016/17 Reclassified Transfer to Fund 14 Deferred Maintenance to object 8091 \$500,000 and Increased contribution to Fund 61 Child Nutrition \$750,000.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
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	24,969,944.00

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Jul 01, 2012	Jul 01, 2012
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

	First Interim (Form 01CSI, Item S7A)	Second 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)	4,366,368.00	4,369,189.00
1st Subsequent Year (2015-16)	4,506,726.00	4,686,134.00
2nd Subsequent Year (2016-17)	4,587,496.00	4,768,883.00

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

Yes

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

Yes

		First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities	a. Accrued liability for self-insurance programs	1,623,479.00	1,651,439.00
	b. Unfunded liability for self-insurance programs	0.00	0.00

		First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions	a. Required contribution (funding) for self-insurance programs		
	Current Year (2014-15)	11,926,916.00	12,292,849.00
	1st Subsequent Year (2015-16)	12,453,721.00	12,750,149.00
	2nd Subsequent Year (2016-17)	13,012,135.00	13,230,316.00

b. Amount contributed (funded) for self-insurance programs	Current Year (2014-15)	11,926,916.00	12,292,849.00
	1st Subsequent Year (2015-16)	12,453,721.00	12,750,149.00
	2nd Subsequent Year (2016-17)	13,012,135.00	13,230,316.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	1,156.1	1,149.1	1,146.5

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 15, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 06, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 8/31/204

End Date: Aug 31, 2015

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)?

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

One Year Agreement

Total cost of salary settlement

5,841,097		
-----------	--	--

% change in salary schedule from prior year
or

5.0%		
------	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
22,447,059	23,569,412	24,747,883
100.0%	100.0%	100.0%
6.0%	5.0%	5.0%

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

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,443,802	1,557,527	1,572,400
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	482.4	541.3	546.3	551.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

One Year Agreement

Total cost of salary settlement

1,455,212		
-----------	--	--

% change in salary schedule from prior year
or

5.0%		
------	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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	10,705,481	11,240,755	11,802,793
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%	5.0%	5.0%

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

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

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	497,795	563,592	590,883
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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	77.7	77.7	78.7

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	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

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

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

	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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2014ALL Financial Reporting Software - 2014.2.0
3/5/2015 11:41:06 AM

43-69427-0000000

Second 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

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) - 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.

SACS2014ALL Financial Reporting Software - 2014.2.0
3/5/2015 11:41:40 AM

43-69427-0000000

Second 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	-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

FUND	RESOURCE	VALUE
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 - (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.

SACS2014ALL Financial Reporting Software - 2014.2.0
3/5/2015 11:42:01 AM

43-69427-0000000

Second 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) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

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.

SACS2014ALL Financial Reporting Software - 2014.2.0
3/5/2015 11:42:19 AM

43-69427-0000000

Second Interim
2014-15 Actuals to Date
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

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.