



# **COVINA-VALLEY**

UNIFIED SCHOOL DISTRICT

*"Creating Extraordinary Futures!"*

## **First Interim Report**



**December 15th, 2014**

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# COVINA-VALLEY

## UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Catherine J. Nichols, Ed.D.

**Board of Education**  
Charles M. Kemp  
William L. Knoll  
Sue L. Maulucci  
Darrell A. Myrick  
Richard M. White

Date: December 15, 2014

To: Board Members and Superintendent Dr. Catherine J. Nichols

From: Jennifer Root, Chief Business Officer

RE: 2014-15 First interim Budget

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### Background Information

Education Code (EC) Sections 35035(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The First Interim Report for 2014-15 is due to the Los Angeles County Office of Education by December 15, 2014.

### Current Considerations

For 2014-15, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2015-16 and 2016-17).

The reporting schedule is shown below:

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct 31, 2014	Dec 15, 2014
Second Interim	Jan 31, 2015	Mar 15, 2015

School boards are required to adopt one of the three following certifications:

**Positive:** A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years**.

**Qualified:** A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.

**Negative:** A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

#### Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section VIII.

#### Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

**Section I**  
**2014-15 Summary of**  
**First Interim Assumptions**

### Summary of First Interim Assumptions

Amount represents per-student level of funding:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Funded ADA	12,445	12,136	12,011
Decrease in Funded ADA	(275)	(309)	(125)
<u>Prior Year Base Revenue</u>	\$5,660	\$6,438	\$7,113
% Increase per Student	14.89%	7.51%	4.05%
Cost Increase per Student	\$840	\$484	\$288
	<b>\$6,483</b>	<b>\$6,922</b>	<b>\$7,401</b>

Amount represents per-student funding for Categorical Programs:

#### 12-13 Categorical Funding (Tier III Programs)

Prior Year Revenue	\$1,279	\$1,309	\$1,343
% Increase per Student	2.35%	2.60%	0.10%
Cost Increase per Student	\$30	\$34	\$13
	<b>\$1,308</b>	<b>\$1,342</b>	<b>\$1,355</b>

Prior Year Revenue	\$6,922	\$7,747	\$8,456
% Increase per Student	11.92%	9.15%	4.19%
Cost Increase per Student	\$825	\$709	\$354
	<b>\$7,791</b>	<b>\$8,264</b>	<b>\$8,756</b>

Amount represents per-student funding for combined totals

First Interim Assumptions Summary – contd.

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
<u>Restricted Program (COLA)</u>			
State Programs	0.850%	0.0%	0.0%
Special Education	0.850%	0.0%	0.0%
<u>Lottery (per ADA)</u>			
Unrestricted	\$126.00	\$126.00	\$126.00
Prop 98	\$30.00	\$30.00	\$30.00
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$276,741	Plus \$302,733
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	\$326,686	\$329,139
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	\$800,000	\$1,600,000
<u>Change in Teacher Staffing</u>			
Growth (Decline)	As Budgeted	(4)	(4)
Interest Income	0.7%	0.7%	0.7%

## **Section II**

### **Revenue Considerations**



### **Local Control Funding Formula (LCFF):**

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period with a 12.00% funding level commitment in year one.
- Moving forward, the new calculations take into consideration differentiated funding by grade spans. As indicated on Page 1.1 of this document, targeted average-daily-attendance (ADA) allocations also include additional augmentations for Class Size Reduction program (K-3 CSR) and Career Technical Education (9-12 CTE), respectively. Previously, the K-3 Class Size Reduction program was funded using a per-pupil rate of \$1,071 and adjusted according to the sliding scale for classes over 20 students and for decline in student enrollment. Under the new model, revenues are based on total K-3 ADA adjusted by a factor of 10.4%.
- As outlined under Section V of this report, the new funding formula establishes additional grants designated to enhance services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated average-daily-attendance (ADA) and funding is based on higher of current or prior year ADA total. The conventional method of projecting (ADA) consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2013-14 was 12,724 and funded ADA is projected at 12,445 for the budget year.
- Based on 2014-15 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$121,389,479. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting supplemental funding.
- For the budget year, LCFF revenues are projected at \$96.9 million, an increase of \$8.6 million over the prior year. Components of revenues include the following:
  - ✓ \$12.1 million in property taxes (based on data provided by the Los Angeles County Assessor's Office)
  - ✓ \$14.8 million from the Education Protection Account (EPA)
  - ✓ \$70.0 million subsidized by the State (Commonly referred to as State Aid)

**Other Programs:**

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$1.9 million, a decrease of \$100 thousand from prior year. Program funding is computed at \$126 per unit of Annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$459 thousand, a decrease of \$100 thousand from prior year. Program funding is computed at \$30 per unit of Annual ADA.
- Mandated Block Grant revenue budgeted at \$1,306,740, included a one-time revenue of \$821,585.
- Interest earnings are budgeted at \$200 thousand, assuming the following:
  - ✓ 0.7% interest rate on an average daily cash balance of \$10.0 million

## **Section III**

### **Expenditure Considerations**

## **Personnel Costs Additions/Deletions to Unrestricted General Fund**

### **Salary Calculations:**

- Starting with the 2013-14 fiscal year, the Board of Education and the associations reached multi-year agreements, approved at the May 19<sup>th</sup> Board Meeting, covering fiscal periods 2013-14 through 2015-16. The main elements of the agreements are outlined below:
  - ✓ In 2013-14, for the teachers bargaining unit, a 3.75% salary increase was negotiated, plus a 1.2% increase for longevity.
  - ✓ In 2013-14, for classified and management personnel, a 4.95% salary increase was approved.
  - ✓ For 2014-15, all employees received a 3.50% salary improvement.
  - ✓ For 2014-15, one-additional day of staff development was negotiated for the teachers bargaining unit, bringing their overall salary increase to 4.05%.
- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2014-15	As Budgeted
2015-16	\$326,686
2016-17	\$329,139

### **STRS and PERS Rates Increase:**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
STRS			
Old Rate	8.25%	8.25%	8.25%
New Rate	8.88%	10.73%	12.58%
PERS			
Old Rate	11.442%	11.442%	11.442%
New Rate	11.771%	12.600%	15.000%

**The three-year accumulative cost for STRS is \$4.4M and PERS is \$1.1M.**

### **Contribution for Health and Welfare Benefits**

- This past November, the District reached a tentative agreement with both associations on changing insurance providers and modifying tier rate structure. The District migrated from Health Net to SCEBA JPA and negotiated a two-year agreement covering plan years 2014 and 2015.
- The District Health Plan for year 2015 is 9.5% for HMO, PPO Plans, and 3.09% average for Kaiser. These terms were far more favorable than the 16.8% rate increase proposed by Health Net for plan year 2014.

- For information purposes, below are the new annual contribution levels for plan year 2014.

**Four Tier Contribution Tables:**

<b>Blue Cross (HMO)</b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	5,105	-	5,105
Employee plus Child(ren)	8,583	350	8,933
Employee plus Spouse	11,701	550	12,251
Family	14,869	700	15,569

<b>Blue Cross (PPO)</b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	6,020	-	6,020
Employee plus Child(ren)	9,835	700	10,535
Employee plus Spouse	13,448	1,000	14,448
Family	16,961	1,400	18,361

<b>Kaiser</b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	5,662	-	5,662
Employee plus Child(ren)	9,558	350	9,908
Employee plus Spouse	13,038	550	13,588
Family	16,568	700	17,268

- Under the new rate structure, employee annual contributions are projected to increase by over \$106,000.
- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage.
- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the above mentioned insurance packages.
- Budget projections also include additional contributions to cover health premium rate increases.

**Contributions to Statutory Benefits are Budgeted as Follows:**

- State Teachers Retirement System (STRS) 8.880%
  - Previously 8.25%
- Public Employee Retirement System (PERS) 11.771%
  - Previously 11.442%
- OASDI (Social Security for School Sector) 6.200%
- Medicare 1.450%
- State Unemployment Insurance (SUI) .050%
- Workers Compensation Premium .620%
- OPEB Allocation (GASB 45) .350%
- OPEB Direct Cost (GASB 45) \$181/per FTE

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 11.35% plus \$181 per FTE for certificated staff and 20.441% plus \$181 per FTE for classified personnel subject to PERS.

**Projected Certificated Personnel Staffing Ratios:**

Grade Level	Enrollment	Student/Teacher Ratios
Kindergarten through Third	3,370	22:1
Fourth through Fifth	1,690	35:1
Sixth through Twelfth	7,171	37:1

### **Noteworthy Expenditures in General Fund Unrestricted:**

- Substitute teacher cost is budgeted at \$1.0 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$218 for long-term assignments.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$3.2 million, which reflects a 2.6% contribution level. Enacted under the State Budget Act, the District has the flexibility not to make the 3% contribution level.
- Indirect support charges (charges to other programs and funds of the District):

Categorical Programs \$1.6 million  
Child Development (Fund 12) \$106 thousand  
Nutrition Services (Fund 13) \$201 thousand

District indirect rate for 2014-15 is 7.27%. This rate is applicable for most categorical programs and the Child Development program. The State has established the rate for Nutrition Services at 5.69%.

- Liability and property damage insurance in the General Fund is budgeted for \$380 thousand. The Budget Stabilization Plan includes a continuous contribution of \$35 thousand per year from the Property and Liability ending fund balance for three years (2012-13 through 2014-15).
- Utility, postage, and other operating costs are budgeted at \$3.6 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$341 thousand; natural gas for \$98 thousand; lights and power for \$2.2 million; laundry services for \$22 thousand; waste disposal for \$98 thousand; and water for \$756 thousand.

**Contributions from the General Fund:**

- Contributions to restricted programs will increase from \$13.7 million to \$16.2 million, a difference of \$2.5 million.
- Noteworthy changes in contribution levels from prior year
  - ✓ Special Education - \$1.8 million
  - ✓ Routine Restricted Maintenance - \$227 thousand
- Contributions for Special Education are budgeted at \$11.8 million.



**Section IV**  
**Local Control Accountability Plan**

## **Overview:**

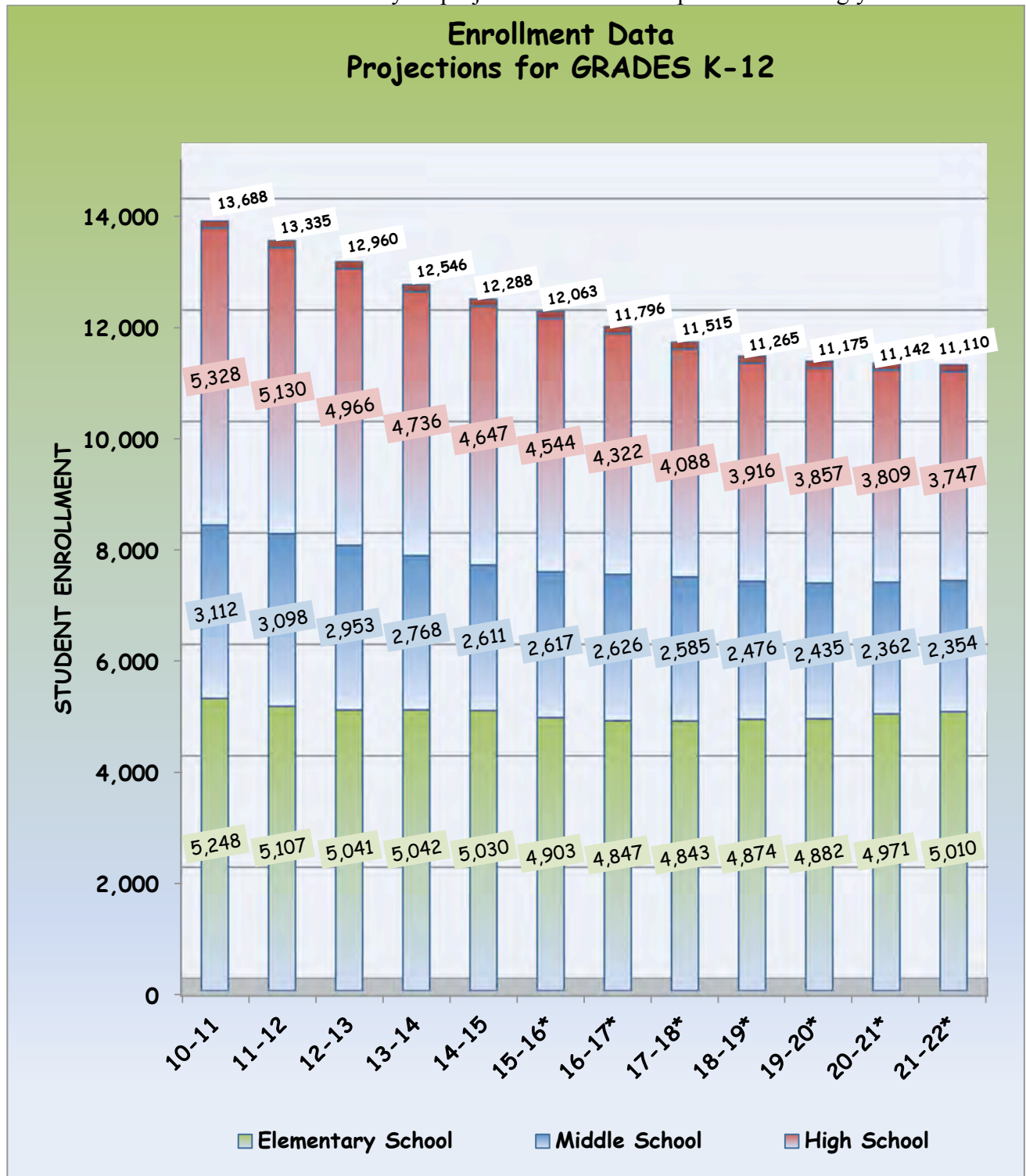
- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%. Incorporation of the First Interim Budget for the abovementioned stipends total \$7.1 million.
- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's spending plan that complies with the State priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP Report was approved at the June 16<sup>th</sup> Board Meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
  - ✓ Guarantee all students are eligible and ready for college upon graduation.
  - ✓ Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
  - ✓ Create a school-wide program of engagement that fosters innovative, positive environments within and outside of the classroom to connect students to school and learning.
- Lastly, the First Interim Budget includes \$1.5 million in additional funding designed to the base grant: these funds can be used at the discretion of the District to address any locally defined priority.

## **Section V**

### **Financial Analysis**

### Student Enrollment Trends:

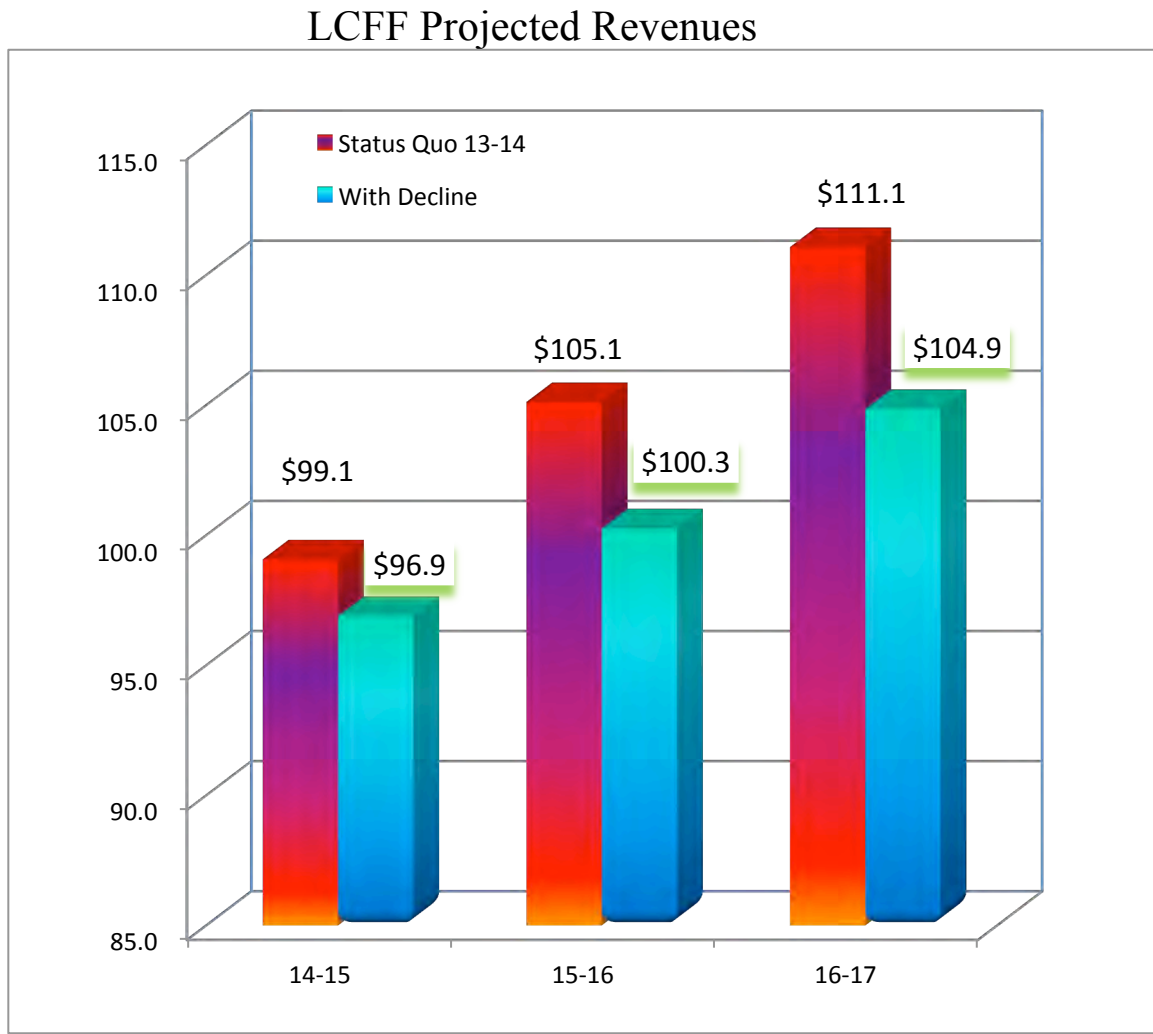
- The First Interim Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.



- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last eight years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of the economic recession.
- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is targeted with the latest projection to realize continual declines in student enrollment at least through 2021-22. If these projections were to materialize, the cumulative decline in enrollment from 2010-11 to 2021-22 will be reaching 2,578 students.

### Fiscal Impact of Enrollment Decline:

- Based on most recent projections from our demographer (Davis Demographics), the District is budgeting a decline in funding by \$489/ADA through 2016-17. The bar graph shown below illustrates the loss of District Base Funding (LCFF) to be estimated at \$13.2 million over a three-year period.



**Section VI**  
**District Reserves**

**Unrestricted Fund Balance – Exclusive of SELPA Financial Activities (Fund 01.1):**

- The beginning fund balance for the budget year is \$11.3 million.
- The ending fund balance is projected to be \$7.5 million, a decrease of \$3.8 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is \$35 thousand and \$57 thousand for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$3.8 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is now budgeted at \$3.6 million.

**Restricted Fund Balance – Exclusive of SELPA Financial Activities (Fund 01.1):**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$3.1 million.
- The Ending Fund Balance is estimated to be \$3.1 million.



**Section VII**  
**Multi-Year Projections**  
**(2015-16 and 2016-17)**

### **Budget Assumptions for 2015-16:**

The projections are contingent using baseline data from 2014-15 plus relevant major changes itemized below:

#### **Revenue Revisions**

- Decline in funded ADA by 309
- LCFF Gap Funding is budgeted at 20.68%
- C-VUSD Growth 5.60% (Pre-enrollment decline)
- C-VUSD Growth 3.42% (Post-enrollment decline)
- Update Lottery Funding for enrollment decline

#### **Expenditure Revisions**

- Reduction of 4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
- Added General Fund contributions
  - ✓ Special Education

### **Budget Assumptions for 2016-17:**

The projections are contingent using baseline data from 2015-16 plus relevant major changes itemized below:

#### **Revenue Revisions**

- Decline in funded ADA by 125
- LCFF Gap Funding is budgeted at 25.48%
- C-VUSD Growth 5.78% (Pre-enrollment decline)
- C-VUSD Growth 4.87% (Post-enrollment decline)
- Update Lottery Funding for enrollment decline

#### **Expenditure Revisions**

- Reduction of 4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
- Added General Fund contributions
  - ✓ Special Education

### **Projections for the General Fund:**

Summarized in the chart below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures and reserves for Fund 01.0 (General Fund) and Fund 01.1 SELPA Trust Fund.

	<b>First Interim 2014-15</b>	<b>Projected 2015-16</b>	<b>Projected 2016-17</b>
Beginning Fund Balance	\$19,244,230	\$13,275,127	\$12,936,143
Audit Adjustment/Restatement			
Revised Fund Balance	\$19,244,230	\$13,275,127	\$12,936,143
Annual Revenues (includes other financing sources)	\$121,516,821	\$125,686,632	\$130,986,605
Annual Expenditures (includes other financing sources)	\$127,485,924	\$126,025,616	\$128,105,541
Changes in Fund Balance	(\$5,969,103)	(\$338,985)	\$2,881,063
Projected Ending Fund Balance	\$13,275,127	\$12,936,143	\$15,817,206
I. Unavailable Reserves:	\$5,883,052	\$5,766,356	\$5,193,347
1.) Nonspendable:			
1. Revolving Cash	\$35,000	\$35,000	\$35,000
2. Inventory	\$56,737	\$56,737	\$56,737
2.) Restricted Program Balances	\$5,791,315	\$5,674,619	\$5,101,610
3.) Assigned	\$ -	\$ -	
II. Total Unrestricted Fund Balance	\$7,392,076	\$7,169,787	\$10,623,859
1.) Reserve for Economic Uncertainty (3%)	\$3,867,486	\$3,823,678	\$3,886,976
2.) Available Reserves (See Footnote)	\$3,524,590	\$3,346,109	\$6,736,883
III. Available Reserves (Unrestricted Fund)	5.80%	5.69%	8.29%

## **Section VIII**

### **Budget Reports**

## **Section IX**

### **State Forms**

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## GENERAL FUND - UNRESTRICTED

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ 94,597,298	\$ 95,130,805
Federal Revenues	250,000	100,000
Other State Revenues	2,414,467	3,236,052
Other Local Revenues	1,520,145	1,520,145
Total Revenues	<u>98,781,910</u>	<u>99,987,002</u>
Expenditures:		
Certificated Salaries	45,162,051	46,351,927
Classified Salaries	12,200,982	11,976,466
Employee Benefits	17,967,644	17,397,192
Books and Supplies	3,486,713	4,314,861
Services and Other Operating	7,010,819	7,070,013
Capital Outlay	911,870	911,870
Other Outgo - Excluding Indirect Costs	1,609,185	1,609,185
Other Outgo - Indirect Costs	(1,893,521)	(2,032,055)
Total Expenditures	<u>86,455,743</u>	<u>87,599,459</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>12,326,167</u>	<u>12,387,543</u>
Other Financing Sources (Uses)		
Interfund Transfers In	50,000	50,000
Interfund Transfers Out	-	905,875
Contributions	(15,201,902)	(15,442,116)
Total Other Financing Sources (Uses)	<u>(15,151,902)</u>	<u>(16,297,991)</u>
Net Increase (Decrease) In Fund Balance	(2,825,735)	(3,910,448)
Beginning Fund Balance	10,531,376	11,350,954
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	10,531,376	11,350,954
Ending Fund Balance	<u>\$ 7,705,641</u>	<u>\$ 7,440,506</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	56,737	56,737
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	3,685,966	3,824,578
Unassigned/Unappropriated Amount	3,927,938	3,524,191
Ending Fund Balance	<u>\$ 7,705,641</u>	<u>\$ 7,440,506</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## GENERAL FUND - RESTRICTED

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	6,306,247	6,783,343
Other State Revenues	8,776,084	9,766,400
Other Local Revenues	3,551,030	3,592,501
Total Revenues	<u>18,633,361</u>	<u>20,142,244</u>
Expenditures:		
Certificated Salaries	11,692,386	12,239,492
Classified Salaries	6,765,772	6,773,360
Employee Benefits	4,781,035	4,963,638
Books and Supplies	2,436,890	4,474,228
Services and Other Operating	3,806,240	3,580,744
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	4,073,711	4,073,711
Other Outgo - Indirect Costs	1,586,329	1,610,471
Total Expenditures	<u>35,142,363</u>	<u>37,715,644</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(16,509,002)</u>	<u>(17,573,400)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	15,201,902	15,442,116
Total Other Financing Sources (Uses)	<u>15,201,902</u>	<u>15,442,116</u>
Net Increase (Decrease) In Fund Balance	(1,307,100)	(2,131,284)
Beginning Fund Balance	4,827,980	4,827,634
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	4,827,980	4,827,634
Ending Fund Balance	<u>\$ 3,520,880</u>	<u>\$ 2,696,350</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	3,520,880	2,696,350
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 3,520,880</u>	<u>\$ 2,696,350</u>



# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## GENERAL FUND - SELPA TRUST

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	72,748	72,748
Other State Revenues	1,249,827	1,249,827
Other Local Revenues	15,000	15,000
Total Revenues	<u>1,337,575</u>	<u>1,337,575</u>
Expenditures:		
Certificated Salaries	142,671	142,680
Classified Salaries	185,660	182,556
Employee Benefits	104,797	105,439
Books and Supplies	134,723	134,723
Services and Other Operating	219,548	219,548
Capital Outlay	35,000	35,000
Other Outgo - Excluding Indirect Costs	445,000	445,000
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,267,399</u>	<u>1,264,946</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>70,176</u>	<u>72,629</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	70,176	72,629
Beginning Fund Balance	2,724,408	3,065,642
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	2,724,408	3,065,642
Ending Fund Balance	<u>\$ 2,794,584</u>	<u>\$ 3,138,271</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	2,758,974	3,109,964
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	35,610	28,307
Ending Fund Balance	<u>\$ 2,794,584</u>	<u>\$ 3,138,271</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## GENERAL FUND - COMBINED

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ 94,597,298	\$ 95,130,805
Federal Revenues	6,628,995	6,956,091
Other State Revenues	12,440,378	14,252,279
Other Local Revenues	5,086,175	5,127,646
Total Revenues	<u>118,752,846</u>	<u>121,466,821</u>
Expenditures:		
Certificated Salaries	56,997,108	58,734,099
Classified Salaries	19,152,414	18,932,382
Employee Benefits	22,853,476	22,466,269
Books and Supplies	6,058,326	8,923,812
Services and Other Operating	11,036,607	10,870,305
Capital Outlay	946,870	946,870
Other Outgo - Excluding Indirect Costs	6,127,896	6,127,896
Other Outgo - Indirect Costs	(307,192)	(421,584)
Total Expenditures	<u>122,865,505</u>	<u>126,580,049</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(4,112,659)</u>	<u>(5,113,228)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	50,000	50,000
Interfund Transfers Out	-	905,875
Contributions	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>955,875</u>
Net Increase (Decrease) In Fund Balance	(4,062,659)	(5,969,103)
Beginning Fund Balance	18,083,764	19,244,230
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	18,083,764	19,244,230
Ending Fund Balance	<u>\$ 14,021,105</u>	<u>\$ 13,275,127</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	56,737	56,737
Restricted	6,279,854	5,806,315
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	3,685,966	3,824,578
Unassigned/Unappropriated Amount	3,963,548	3,552,498
Ending Fund Balance	<u>\$ 14,021,105</u>	<u>\$ 13,275,127</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## SPECIAL EDUCATION PASS-THROUGH FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	17,240,225	17,240,225
Other State Revenues	48,552,214	48,552,214
Other Local Revenues	1,800	1,800
Total Revenues	<u>65,794,239</u>	<u>65,794,239</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	65,792,439	65,792,439
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>65,792,439</u>	<u>65,792,439</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>1,800</u>	<u>1,800</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	1,800	1,800
Beginning Fund Balance	2,086	3,183
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	2,086	3,183
Ending Fund Balance	<u>\$ 3,886</u>	<u>\$ 4,983</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	3,886	4,983
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 3,886</u>	<u>\$ 4,983</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## ADULT EDUCATION FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ 1,800,000	\$ 1,768,998
Federal Revenues	-	19,524
Other State Revenues	-	-
Other Local Revenues	1,000,003	743,982
Total Revenues	<u>2,800,003</u>	<u>2,532,504</u>
Expenditures:		
Certificated Salaries	1,029,617	507,919
Classified Salaries	315,323	779,434
Employee Benefits	669,751	447,361
Books and Supplies	370,272	377,959
Services and Other Operating	404,774	404,775
Capital Outlay	-	19,524
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>2,789,737</u>	<u>2,536,972</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>10,266</u>	<u>(4,468)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	10,266	(4,468)
Beginning Fund Balance	8,086	7,686
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	8,086	7,686
Ending Fund Balance	<u>\$ 18,352</u>	<u>\$ 3,218</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	8,086	
Committed	-	-
Assigned	10,266	3,218
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 18,352</u>	<u>\$ 3,218</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## CHILD DEVELOPMENT FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	597,559	603,128
Other State Revenues	1,051,852	1,062,084
Other Local Revenues	33,945	29,634
Total Revenues	<u>1,683,356</u>	<u>1,694,846</u>
Expenditures:		
Certificated Salaries	540,932	637,593
Classified Salaries	399,344	384,610
Employee Benefits	303,576	324,760
Books and Supplies	164,696	228,782
Services and Other Operating	150,529	106,156
Capital Outlay	-	
Other Outgo - Excluding Indirect Costs	3,170	3,170
Other Outgo - Indirect Costs	105,965	109,900
Total Expenditures	<u>1,668,212</u>	<u>1,794,971</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>15,144</u>	<u>(100,125)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	76,848
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>76,848</u>
Net Increase (Decrease) In Fund Balance	15,144	(23,277)
Beginning Fund Balance	79,160	28,402
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	79,160	28,402
Ending Fund Balance	<u>\$ 94,304</u>	<u>\$ 5,125</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	94,033	5,125
Committed	-	-
Assigned	271	
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 94,304</u>	<u>\$ 5,125</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CAFETERIA SPECIAL REVENUE FUND**

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	4,452,070	4,452,070
Other State Revenues	385,765	385,765
Other Local Revenues	863,240	863,240
Total Revenues	<u>5,701,075</u>	<u>5,701,075</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	2,097,208	2,057,056
Employee Benefits	687,547	598,597
Books and Supplies	2,622,117	2,741,456
Services and Other Operating	223,925	263,171
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	2,542	2,547
Other Outgo - Indirect Costs	201,227	311,684
Total Expenditures	<u>5,834,566</u>	<u>5,974,511</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(133,491)</u>	<u>(273,436)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(133,491)	(273,436)
Beginning Fund Balance	4,822,052	5,330,495
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	4,822,052	5,330,495
Ending Fund Balance	<u>\$ 4,688,561</u>	<u>\$ 5,057,059</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	4,679,387	5,032,936
Committed	-	-
Assigned	9,174	24,122
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 4,688,561</u>	<u>\$ 5,057,059</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## DEFERRED MAINTENANCE FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	1,248
Services and Other Operating	-	-
Capital Outlay	-	520,730
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>521,978</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>(521,978)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	(521,978)
Beginning Fund Balance	-	521,978
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	-	521,978
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	80,790	80,965
Total Revenues	<u>80,790</u>	<u>80,965</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	206,840
Employee Benefits	-	68,400
Books and Supplies	1,521,376	1,599,176
Services and Other Operating	175,000	184,750
Capital Outlay	980,223	10,995,167
Other Outgo - Excluding Indirect Costs	157,500	372,500
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>2,834,099</u>	<u>13,426,833</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(2,753,309)</u>	<u>(13,345,868)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(2,753,309)	(13,345,868)
Beginning Fund Balance	24,599,356	25,078,542
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	24,599,356	25,078,542
Ending Fund Balance	<u>\$ 21,846,047</u>	<u>\$ 11,732,674</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	21,846,047	11,732,674
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 21,846,047</u>	<u>\$ 11,732,674</u>



# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## CAPITAL FACILITIES FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	190,550	190,550
Total Revenues	<u>190,550</u>	<u>190,550</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	191,613
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>191,613</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>190,550</u>	<u>(1,063)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	190,550	(1,063)
Beginning Fund Balance	-	1,063
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	-	1,063
Ending Fund Balance	<u>\$ 190,550</u>	<u>\$ 0</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	190,550	
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 190,550</u>	<u>\$ -</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## COUNTY SCHOOL FACILITIES FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	-	-
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	-	
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## BOND INTEREST AND REDEMPTION FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	8,575,066	8,575,066
Total Revenues	<u>8,575,066</u>	<u>8,575,066</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	9,436,363	9,436,363
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>9,436,363</u>	<u>9,436,363</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(861,297)</u>	<u>(861,297)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(861,297)	(861,297)
Beginning Fund Balance	6,278,891	6,278,891
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	6,278,891	6,278,891
Ending Fund Balance	<u>\$ 5,417,594</u>	<u>\$ 5,417,594</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	5,417,594	5,417,594
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 5,417,594</u>	<u>\$ 5,417,594</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**OTHER ENTERPRISE FUND**

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	477,715	728,652
Total Revenues	<u>477,715</u>	<u>728,652</u>
Expenses:		
Certificated Salaries	268	710,553
Classified Salaries	299,815	412,541
Employee Benefits	82,398	306,228
Books and Supplies	12,693	12,693
Services and Other Operating	7,536	7,536
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>402,710</u>	<u>1,449,551</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>75,005</u>	<u>(720,899)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	13,937	842,964
Interfund Transfers Out	63,937	63,937
Contributions	-	-
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>779,027</u>
Net Increase (Decrease) In Net Position	25,005	58,128
Beginning Net Position	163,242	273,071
Audit Adjustments	-	-
Adjusted Beginning Net Position	163,242	273,071
Ending Net Position	<u>\$ 188,247</u>	<u>\$ 331,199</u>
Components of Ending Net Position:		
Net Investment in Capital Assets	-	-
Restricted Net Position	-	-
Unrestricted Net Position	188,247	331,199
Ending Net Position	<u>\$ 188,247</u>	<u>\$ 331,199</u>

# COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## SELF INSURANCE FUND

	2014-2015 Projected Budget	2014-2015 First interim
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	13,799,876	13,799,876
Total Revenues	<u>13,799,876</u>	<u>13,799,876</u>
Expenses:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	14,221,810	14,221,810
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>14,221,810</u>	<u>14,221,810</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(421,934)</u>	<u>(421,934)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Net Position	(421,934)	(421,934)
Beginning Net Position	1,687,539	2,044,855
Audit Adjustments	-	-
Adjusted Beginning Net Position	1,687,539	2,044,855
Ending Net Position	<u>\$ 1,265,605</u>	<u>\$ 1,622,921</u>
Components of Ending Net Position:		
Net Investment in Capital Assets		
Restricted Net Position	-	-
Unrestricted Net Position	1,265,605	1,622,921
Ending Net Position	<u>\$ 1,265,605</u>	<u>\$ 1,622,921</u>

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2014

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  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: James Pham

Telephone: 626-974-7000 Ext. 2016

Title: Director, Fiscal Services

E-mail: jpham@cvusd.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	94,597,298.00	94,597,298.00	24,517,675.11	95,130,805.00	533,507.00	0.6%
2) Federal Revenue		8100-8299	250,000.00	250,000.00	0.00	100,000.00	(150,000.00)	-60.0%
3) Other State Revenue		8300-8599	2,414,467.00	2,414,467.00	89,768.80	3,236,052.00	821,585.00	34.0%
4) Other Local Revenue		8600-8799	1,535,145.00	1,535,145.00	49,787.04	1,535,145.00	0.00	0.0%
5) TOTAL, REVENUES			98,796,910.00	98,796,910.00	24,657,230.95	100,002,002.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	45,162,051.00	45,180,975.00	8,464,842.44	46,351,927.00	(1,170,952.00)	-2.6%
2) Classified Salaries		2000-2999	12,200,981.00	12,248,942.00	3,418,281.22	11,976,466.00	272,476.00	2.2%
3) Employee Benefits		3000-3999	17,967,644.00	17,952,458.00	2,726,984.95	17,397,192.00	555,266.00	3.1%
4) Books and Supplies		4000-4999	3,486,713.00	3,794,552.00	835,159.97	4,314,861.06	(520,309.06)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	7,010,819.00	6,957,859.00	2,143,807.07	7,070,013.00	(112,154.00)	-1.6%
6) Capital Outlay		6000-6999	911,870.00	911,870.00	239,176.72	911,870.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,609,185.00	1,609,185.00	54,718.95	1,609,185.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,893,521.00)	(1,893,521.00)	0.00	(2,032,055.00)	138,534.00	-7.3%
9) TOTAL, EXPENDITURES			86,455,742.00	86,762,320.00	17,882,971.32	87,599,459.06		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,341,168.00	12,034,590.00	6,774,259.63	12,402,542.94		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	905,875.00	(905,875.00)	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	(15,201,902.00)	(15,201,902.00)	0.00	(15,442,116.00)	(240,214.00)	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,151,902.00)	(15,151,902.00)	0.00	(16,297,991.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,810,734.00)	(3,117,312.00)	6,774,259.63	(3,895,448.06)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,379,260.69	11,379,260.69		11,379,260.69	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)			11,379,260.69	11,379,260.69		11,379,260.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,379,260.69	11,379,260.69		11,379,260.69		
2) Ending Balance, June 30 (E + F1e)			8,568,526.69	8,261,948.69		7,483,812.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		56,737.00		
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	3,685,966.00	3,685,966.00		3,824,578.00		
Unassigned/Unappropriated Amount		9790	4,790,823.69	4,484,245.69		3,567,497.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	66,861,323.00	66,861,323.00	20,359,588.00	69,935,054.00	3,073,731.00	4.6%
Education Protection Account State Aid - Current Year		8012	17,534,958.00	17,534,958.00	3,690,804.00	14,763,215.00	(2,771,743.00)	-15.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,792.00	80,792.00	0.00	80,792.00	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	10,519,465.00	10,519,465.00	0.00	10,719,982.00	200,517.00	1.9%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	134,192.84	191,048.00	0.00	0.0%
Prior Years' Taxes		8043	661,883.00	661,883.00	200,578.22	661,883.00	0.00	0.0%
Supplemental Taxes		8044	326,137.00	326,137.00	52,317.27	326,137.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	(134,664.00)	66,987.95	(134,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	356,356.00	0.00	356,356.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	13,206.83	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			96,397,298.00	96,397,298.00	24,517,675.11	96,899,803.00	502,505.00	0.5%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,800,000.00)	(1,800,000.00)	0.00	(1,768,998.00)	31,002.00	-1.7%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			94,597,298.00	94,597,298.00	24,517,675.11	95,130,805.00	533,507.00	0.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	250,000.00	250,000.00	0.00	100,000.00	(150,000.00)	-60.0%
<b>TOTAL, FEDERAL REVENUE</b>			250,000.00	250,000.00	0.00	100,000.00	(150,000.00)	-60.0%
<b>OTHER STATE REVENUE</b>								
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	485,155.00	485,155.00	0.00	1,306,740.00	821,585.00	169.3%
Lottery - Unrestricted and Instructional Materials		8560	1,929,312.00	1,929,312.00	89,768.80	1,929,312.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,414,467.00	2,414,467.00	89,768.80	3,236,052.00	821,585.00	34.0%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	151,241.00	151,241.00	0.00	151,241.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	24.00	0.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	3,324.69	215,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,042,029.00	1,042,029.00	0.00	1,042,029.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	126,875.00	126,875.00	46,438.35	126,875.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,535,145.00</b>	<b>1,535,145.00</b>	<b>49,787.04</b>	<b>1,535,145.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>98,796,910.00</b>	<b>98,796,910.00</b>	<b>24,657,230.95</b>	<b>100,002,002.00</b>	<b>1,205,092.00</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	37,842,012.00	38,018,099.00	6,822,159.35	38,779,392.00	(761,293.00)	-2.0%
Certificated Pupil Support Salaries		1200	1,614,542.00	1,614,542.00	297,978.89	1,703,719.00	(89,177.00)	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,421,445.00	4,421,445.00	1,216,687.61	4,810,872.00	(389,427.00)	-8.8%
Other Certificated Salaries		1900	1,284,052.00	1,126,889.00	128,016.59	1,057,944.00	68,945.00	6.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>45,162,051.00</b>	<b>45,180,975.00</b>	<b>8,464,842.44</b>	<b>46,351,927.00</b>	<b>(1,170,952.00)</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	504,804.00	534,140.00	92,073.98	651,647.00	(117,507.00)	-22.0%
Classified Support Salaries		2200	4,862,592.00	4,862,592.00	1,350,161.84	4,921,075.00	(58,483.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,306,175.00	1,306,175.00	364,532.70	1,026,581.00	279,594.00	21.4%
Clerical, Technical and Office Salaries		2400	4,929,557.00	4,963,934.00	1,480,113.21	4,885,267.00	78,667.00	1.6%
Other Classified Salaries		2900	597,853.00	582,101.00	131,399.49	491,896.00	90,205.00	15.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,200,981.00</b>	<b>12,248,942.00</b>	<b>3,418,281.22</b>	<b>11,976,466.00</b>	<b>272,476.00</b>	<b>2.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,381,836.00	4,379,258.00	742,026.29	4,033,566.00	345,692.00	7.9%
PERS		3201-3202	1,398,936.00	1,396,056.00	345,395.25	1,277,928.00	118,128.00	8.5%
OASDI/Medicare/Alternative		3301-3302	1,577,984.00	1,581,493.00	374,954.63	1,582,890.00	(1,397.00)	-0.1%
Health and Welfare Benefits		3401-3402	9,819,639.00	9,807,504.00	1,123,208.63	9,730,142.00	77,362.00	0.8%
Unemployment Insurance		3501-3502	29,007.00	29,025.00	5,859.55	29,159.00	(134.00)	-0.5%
Workers' Compensation		3601-3602	360,631.00	360,833.00	73,202.34	361,621.00	(788.00)	-0.2%
OPEB, Allocated		3701-3702	203,027.00	202,660.00	38,614.41	127,418.00	75,242.00	37.1%
OPEB, Active Employees		3751-3752	151,204.00	150,149.00	16,106.93	198,468.00	(48,319.00)	-32.2%
Other Employee Benefits		3901-3902	45,380.00	45,480.00	7,616.92	56,000.00	(10,520.00)	-23.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,967,644.00</b>	<b>17,952,458.00</b>	<b>2,726,984.95</b>	<b>17,397,192.00</b>	<b>555,266.00</b>	<b>3.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,007,593.00	1,007,593.00	247,243.94	1,007,593.00	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	2,246,454.00	2,558,078.00	471,687.95	3,055,066.06	(496,988.06)	-19.4%
Noncapitalized Equipment		4400	232,666.00	228,881.00	116,228.08	252,202.00	(23,321.00)	-10.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,486,713.00</b>	<b>3,794,552.00</b>	<b>835,159.97</b>	<b>4,314,861.06</b>	<b>(520,309.06)</b>	<b>-13.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	401,400.00	401,400.00	36,426.71	401,400.00	0.00	0.0%
Travel and Conferences		5200	164,570.00	175,658.00	100,986.23	189,107.00	(13,449.00)	-7.7%
Dues and Memberships		5300	46,507.00	37,507.00	61,351.20	37,507.00	0.00	0.0%
Insurance		5400-5450	380,206.00	380,206.00	0.00	380,206.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,250,793.00	3,250,793.00	1,124,946.74	3,080,793.00	170,000.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,098,482.00	999,729.00	229,547.63	999,729.00	0.00	0.0%
Transfers of Direct Costs		5710	(274,941.00)	(274,441.00)	(22,610.34)	(24,919.00)	(249,522.00)	90.9%
Transfers of Direct Costs - Interfund		5750	(237,194.00)	(237,194.00)	(10,434.53)	(238,201.00)	1,007.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	1,839,914.00	1,883,119.00	510,457.99	1,903,309.00	(20,190.00)	-1.1%
Communications		5900	341,082.00	341,082.00	113,135.44	341,082.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,010,819.00</b>	<b>6,957,859.00</b>	<b>2,143,807.07</b>	<b>7,070,013.00</b>	<b>(112,154.00)</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	911,848.00	911,848.00	208,189.86	911,848.00	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	22.00	22.00	30,986.86	22.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			911,870.00	911,870.00	239,176.72	911,870.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	99,427.00	99,427.00	0.00	99,427.00	0.00	0.0%
Payments to County Offices		7142	275,000.00	275,000.00	17,192.87	275,000.00	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	925,177.00	925,177.00	0.00	925,177.00	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	39,004.00	39,004.00	0.00	39,004.00	0.00	0.0%
Other Debt Service - Principal		7439	270,577.00	270,577.00	37,526.08	270,577.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,609,185.00	1,609,185.00	54,718.95	1,609,185.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,586,329.00)	(1,586,329.00)	0.00	(1,610,471.00)	24,142.00	-1.5%
Transfers of Indirect Costs - Interfund		7350	(307,192.00)	(307,192.00)	0.00	(421,584.00)	114,392.00	-37.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,893,521.00)	(1,893,521.00)	0.00	(2,032,055.00)	138,534.00	-7.3%
TOTAL, EXPENDITURES			86,455,742.00	86,762,320.00	17,882,971.32	87,599,459.06	(837,139.06)	-1.0%



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	76,848.00	(76,848.00)	New
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	829,027.00	(829,027.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	905,875.00	(905,875.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(15,201,902.00)	(15,201,902.00)	0.00	(15,442,116.00)	(240,214.00)	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,201,902.00)	(15,201,902.00)	0.00	(15,442,116.00)	(240,214.00)	1.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(15,151,902.00)	(15,151,902.00)	0.00	(16,297,991.00)	(1,146,089.00)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,378,994.60	6,841,320.60	711,270.75	6,856,090.60	14,770.00	0.2%
3) Other State Revenue		8300-8599	10,025,911.00	10,027,028.00	9,746,198.04	11,016,227.00	989,199.00	9.9%
4) Other Local Revenue		8600-8799	3,551,030.00	3,562,482.00	52,984.63	3,592,501.00	30,019.00	0.8%
5) TOTAL, REVENUES			19,955,935.60	20,430,830.60	10,510,453.42	21,464,818.60		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,835,057.00	12,274,761.00	2,314,661.45	12,382,172.00	(107,411.00)	-0.9%
2) Classified Salaries		2000-2999	6,951,432.24	6,800,504.24	1,536,840.93	6,955,916.00	(155,411.76)	-2.3%
3) Employee Benefits		3000-3999	4,885,832.00	4,838,452.00	821,163.43	5,069,077.00	(230,625.00)	-4.8%
4) Books and Supplies		4000-4999	2,571,613.00	3,052,074.00	684,804.83	4,608,950.65	(1,556,876.65)	-51.0%
5) Services and Other Operating Expenditures		5000-5999	4,025,788.00	4,034,340.00	376,782.69	3,800,292.00	234,048.00	5.8%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	195,873.80	35,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,518,711.00	4,518,711.00	34,512.47	4,518,711.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,586,329.00	1,608,450.00	0.00	1,610,471.00	(2,021.00)	-0.1%
9) TOTAL, EXPENDITURES			36,409,762.24	37,162,292.24	5,964,639.60	38,980,589.65		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,453,826.64)	(16,731,461.64)	4,545,813.82	(17,515,771.05)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	15,201,902.00	15,201,902.00	0.00	15,442,116.00	240,214.00	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,201,902.00	15,201,902.00	0.00	15,442,116.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,251,924.64)	(1,529,559.64)	4,545,813.82	(2,073,655.05)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,864,969.67	7,864,969.67		7,864,969.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,864,969.67	7,864,969.67		7,864,969.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,864,969.67	7,864,969.67		7,864,969.67		
2) Ending Balance, June 30 (E + F1e)			6,613,045.03	6,335,410.03		5,791,314.62		
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	6,613,045.03	6,335,410.03		5,791,314.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,571,417.00	2,571,417.00	0.00	2,571,417.00	0.00	0.0%
Special Education Discretionary Grants		8182	490,512.00	490,512.00	87,537.84	490,512.00	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	5,000.00	5,000.00	4,163.64	5,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,182,019.00	2,467,184.00	358,136.02	2,467,184.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	444,363.00	455,440.00	73,157.55	455,440.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	176,537.00	176,230.00	37,843.01	176,230.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	79,677.00	79,677.00	0.00	94,447.00	14,770.00	18.5%
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	429,469.60	595,860.60	150,432.69	595,860.60	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,378,994.60</b>	<b>6,841,320.60</b>	<b>711,270.75</b>	<b>6,856,090.60</b>	<b>14,770.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>								
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	7,982,408.00	7,982,408.00	9,221,062.00	7,982,408.00	0.00	0.0%
Prior Years	6500	8319	15,000.00	15,000.00	(2.19)	15,000.00	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 Materials		8560	459,360.00	459,360.00	65,354.98	459,360.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	0.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	974,323.00	974,323.00	New
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	1,231,643.00	1,232,760.00	459,783.25	1,247,636.00	14,876.00	1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,025,911.00</b>	<b>10,027,028.00</b>	<b>9,746,198.04</b>	<b>11,016,227.00</b>	<b>989,199.00</b>	<b>9.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	1,365.00	1,365.00	0.00	1,365.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	293,388.00	304,840.00	52,984.63	334,859.00	30,019.00	9.8%
Tuition		8710	3,256,277.00	3,256,277.00	0.00	3,256,277.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,551,030.00</b>	<b>3,562,482.00</b>	<b>52,984.63</b>	<b>3,592,501.00</b>	<b>30,019.00</b>	<b>0.8%</b>
<b>TOTAL, REVENUES</b>			<b>19,955,935.60</b>	<b>20,430,830.60</b>	<b>10,510,453.42</b>	<b>21,464,818.60</b>	<b>1,033,988.00</b>	<b>5.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,768,196.00	8,703,860.00	1,618,567.17	8,591,661.00	112,199.00	1.3%
Certificated Pupil Support Salaries		1200	1,346,983.00	1,385,826.00	228,399.33	1,378,142.00	7,684.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,182,044.00	1,181,242.00	261,837.23	1,165,500.00	15,742.00	1.3%
Other Certificated Salaries		1900	537,834.00	1,003,833.00	205,857.72	1,246,869.00	(243,036.00)	-24.2%
TOTAL, CERTIFICATED SALARIES			11,835,057.00	12,274,761.00	2,314,661.45	12,382,172.00	(107,411.00)	-0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,898,844.00	3,776,523.00	783,070.50	3,769,754.00	6,769.00	0.2%
Classified Support Salaries		2200	1,603,971.00	1,603,971.00	358,044.40	1,603,971.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	703,757.00	703,757.00	180,142.02	855,055.00	(151,298.00)	-21.5%
Clerical, Technical and Office Salaries		2400	640,461.24	608,159.24	173,075.08	623,202.00	(15,042.76)	-2.5%
Other Classified Salaries		2900	104,399.00	108,094.00	42,508.93	103,934.00	4,160.00	3.8%
TOTAL, CLASSIFIED SALARIES			6,951,432.24	6,800,504.24	1,536,840.93	6,955,916.00	(155,411.76)	-2.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,089,912.00	1,098,657.00	199,511.67	1,109,340.00	(10,683.00)	-1.0%
PERS		3201-3202	711,323.00	688,229.00	126,408.65	655,679.00	32,550.00	4.7%
OASDI/Medicare/Alternative		3301-3302	629,251.00	618,934.00	150,028.51	608,765.00	10,169.00	1.6%
Health and Welfare Benefits		3401-3402	2,187,212.00	2,165,571.00	300,615.25	2,431,730.00	(266,159.00)	-12.3%
Unemployment Insurance		3501-3502	10,209.00	10,209.00	1,910.71	8,808.00	1,401.00	13.7%
Workers' Compensation		3601-3602	109,618.00	109,542.00	23,798.35	109,670.00	(128.00)	-0.1%
OPEB, Allocated		3701-3702	61,285.00	61,167.00	10,811.93	53,952.00	7,215.00	11.8%
OPEB, Active Employees		3751-3752	66,402.00	65,523.00	4,893.56	68,193.00	(2,670.00)	-4.1%
Other Employee Benefits		3901-3902	20,620.00	20,620.00	3,184.80	22,940.00	(2,320.00)	-11.3%
TOTAL, EMPLOYEE BENEFITS			4,885,832.00	4,838,452.00	821,163.43	5,069,077.00	(230,625.00)	-4.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	498,601.00	584,190.00	325,369.26	1,268,915.51	(684,725.51)	-117.2%
Books and Other Reference Materials		4200	0.00	13,716.00	0.00	13,715.79	0.21	0.0%
Materials and Supplies		4300	1,911,424.00	2,297,397.00	282,100.21	3,133,529.35	(836,132.35)	-36.4%
Noncapitalized Equipment		4400	161,588.00	156,771.00	77,335.36	192,790.00	(36,019.00)	-23.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,571,613.00	3,052,074.00	684,804.83	4,608,950.65	(1,556,876.65)	-51.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,583,773.00	1,583,489.00	(4,486.78)	1,583,489.00	0.00	0.0%
Travel and Conferences		5200	241,849.00	249,565.00	59,762.51	264,983.00	(15,418.00)	-6.2%
Dues and Memberships		5300	19,162.00	19,162.00	3,500.00	7,162.00	12,000.00	62.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	116,226.00	117,037.00	31,248.10	117,037.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,145.00	97,145.00	8,713.84	97,145.00	0.00	0.0%
Transfers of Direct Costs		5710	274,941.00	274,906.00	22,610.34	24,919.00	249,987.00	90.9%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	810.35	6,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,673,584.00	1,673,898.00	254,229.58	1,686,426.00	(12,528.00)	-0.7%
Communications		5900	13,108.00	13,138.00	394.75	13,131.00	7.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,025,788.00	4,034,340.00	376,782.69	3,800,292.00	234,048.00	5.8%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,000.00	35,000.00	195,873.80	35,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	195,873.80	35,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	4,065,171.00	4,065,171.00	0.00	4,065,171.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	445,000.00	445,000.00	31,665.71	445,000.00	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	8,540.00	8,540.00	2,846.76	8,540.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,518,711.00	4,518,711.00	34,512.47	4,518,711.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,586,329.00	1,608,450.00	0.00	1,610,471.00	(2,021.00)	-0.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,586,329.00	1,608,450.00	0.00	1,610,471.00	(2,021.00)	-0.1%
TOTAL, EXPENDITURES			36,409,762.24	37,162,292.24	5,964,639.60	38,980,589.65	(1,818,297.41)	-4.9%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	15,201,902.00	15,201,902.00	0.00	15,442,116.00	240,214.00	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,201,902.00	15,201,902.00	0.00	15,442,116.00	240,214.00	1.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			15,201,902.00	15,201,902.00	0.00	15,442,116.00	(240,214.00)	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	94,597,298.00	94,597,298.00	24,517,675.11	95,130,805.00	533,507.00	0.6%
2) Federal Revenue		8100-8299	6,628,994.60	7,091,320.60	711,270.75	6,956,090.60	(135,230.00)	-1.9%
3) Other State Revenue		8300-8599	12,440,378.00	12,441,495.00	9,835,966.84	14,252,279.00	1,810,784.00	14.6%
4) Other Local Revenue		8600-8799	5,086,175.00	5,097,627.00	102,771.67	5,127,646.00	30,019.00	0.6%
5) TOTAL, REVENUES			118,752,845.60	119,227,740.60	35,167,684.37	121,466,820.60		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	56,997,108.00	57,455,736.00	10,779,503.89	58,734,099.00	(1,278,363.00)	-2.2%
2) Classified Salaries		2000-2999	19,152,413.24	19,049,446.24	4,955,122.15	18,932,382.00	117,064.24	0.6%
3) Employee Benefits		3000-3999	22,853,476.00	22,790,910.00	3,548,148.38	22,466,269.00	324,641.00	1.4%
4) Books and Supplies		4000-4999	6,058,326.00	6,846,626.00	1,519,964.80	8,923,811.71	(2,077,185.71)	-30.3%
5) Services and Other Operating Expenditures		5000-5999	11,036,607.00	10,992,199.00	2,520,589.76	10,870,305.00	121,894.00	1.1%
6) Capital Outlay		6000-6999	946,870.00	946,870.00	435,050.52	946,870.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	6,127,896.00	6,127,896.00	89,231.42	6,127,896.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(307,192.00)	(285,071.00)	0.00	(421,584.00)	136,513.00	-47.9%
9) TOTAL, EXPENDITURES			122,865,504.24	123,924,612.24	23,847,610.92	126,580,048.71		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,112,658.64)	(4,696,871.64)	11,320,073.45	(5,113,228.11)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	905,875.00	(905,875.00)	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			50,000.00	50,000.00	0.00	(855,875.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,062,658.64)	(4,646,871.64)	11,320,073.45	(5,969,103.11)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,244,230.36	19,244,230.36		19,244,230.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,244,230.36	19,244,230.36		19,244,230.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,244,230.36	19,244,230.36		19,244,230.36		
2) Ending Balance, June 30 (E + F1e)			15,181,571.72	14,597,358.72		13,275,127.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		56,737.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,613,045.03	6,335,410.03		5,791,314.62		
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	3,685,966.00	3,685,966.00		3,824,578.00		
Unassigned/Unappropriated Amount		9790	4,790,823.69	4,484,245.69		3,567,497.63		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	66,861,323.00	66,861,323.00	20,359,588.00	69,935,054.00	3,073,731.00	4.6%
Education Protection Account State Aid - Current Year		8012	17,534,958.00	17,534,958.00	3,690,804.00	14,763,215.00	(2,771,743.00)	-15.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,792.00	80,792.00	0.00	80,792.00	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	10,519,465.00	10,519,465.00	0.00	10,719,982.00	200,517.00	1.9%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	134,192.84	191,048.00	0.00	0.0%
Prior Years' Taxes		8043	661,883.00	661,883.00	200,578.22	661,883.00	0.00	0.0%
Supplemental Taxes		8044	326,137.00	326,137.00	52,317.27	326,137.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	(134,664.00)	66,987.95	(134,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	356,356.00	0.00	356,356.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	13,206.83	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			96,397,298.00	96,397,298.00	24,517,675.11	96,899,803.00	502,505.00	0.5%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,800,000.00)	(1,800,000.00)	0.00	(1,768,998.00)	31,002.00	-1.7%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			94,597,298.00	94,597,298.00	24,517,675.11	95,130,805.00	533,507.00	0.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,571,417.00	2,571,417.00	0.00	2,571,417.00	0.00	0.0%
Special Education Discretionary Grants		8182	490,512.00	490,512.00	87,537.84	490,512.00	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	5,000.00	5,000.00	4,163.64	5,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-income and Neglected	3010	8290	2,182,019.00	2,467,184.00	358,136.02	2,467,184.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	444,363.00	455,440.00	73,157.55	455,440.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	176,537.00	176,230.00	37,843.01	176,230.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	79,677.00	79,677.00	0.00	94,447.00	14,770.00	18.5%
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	679,469.60	845,860.60	150,432.69	695,860.60	(150,000.00)	-17.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,628,994.60</b>	<b>7,091,320.60</b>	<b>711,270.75</b>	<b>6,956,090.60</b>	<b>(135,230.00)</b>	<b>-1.9%</b>
<b>OTHER STATE REVENUE</b>								
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	7,982,408.00	7,982,408.00	9,221,062.00	7,982,408.00	0.00	0.0%
Prior Years	6500	8319	15,000.00	15,000.00	(2.19)	15,000.00	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	485,155.00	485,155.00	0.00	1,306,740.00	821,585.00	169.3%
Lottery - Unrestricted and Instructional Materials		8560	2,388,672.00	2,388,672.00	155,123.78	2,388,672.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	0.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	974,323.00	974,323.00	New
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	1,231,643.00	1,232,760.00	459,783.25	1,247,636.00	14,876.00	1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,440,378.00</b>	<b>12,441,495.00</b>	<b>9,835,966.84</b>	<b>14,252,279.00</b>	<b>1,810,784.00</b>	<b>14.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	151,241.00	151,241.00	0.00	151,241.00	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	24.00	0.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	3,324.69	215,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,365.00	1,365.00	0.00	1,365.00	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	1,042,029.00	1,042,029.00	0.00	1,042,029.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	420,263.00	431,715.00	99,422.98	461,734.00	30,019.00	7.0%
Tuition		8710	3,256,277.00	3,256,277.00	0.00	3,256,277.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,086,175.00</b>	<b>5,097,627.00</b>	<b>102,771.67</b>	<b>5,127,646.00</b>	<b>30,019.00</b>	<b>0.6%</b>
<b>TOTAL, REVENUES</b>			<b>118,752,845.60</b>	<b>119,227,740.60</b>	<b>35,167,684.37</b>	<b>121,466,820.60</b>	<b>2,239,080.00</b>	<b>1.9%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	46,610,208.00	46,721,959.00	8,440,726.52	47,371,053.00	(649,094.00)	-1.4%
Certificated Pupil Support Salaries		1200	2,961,525.00	3,000,368.00	526,378.22	3,081,861.00	(81,493.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,603,489.00	5,602,687.00	1,478,524.84	5,976,372.00	(373,685.00)	-6.7%
Other Certificated Salaries		1900	1,821,886.00	2,130,722.00	333,874.31	2,304,813.00	(174,091.00)	-8.2%
TOTAL, CERTIFICATED SALARIES			56,997,108.00	57,455,736.00	10,779,503.89	58,734,099.00	(1,278,363.00)	-2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,403,648.00	4,310,663.00	875,144.48	4,421,401.00	(110,738.00)	-2.6%
Classified Support Salaries		2200	6,466,563.00	6,466,563.00	1,708,206.24	6,525,046.00	(58,483.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,009,932.00	2,009,932.00	544,674.72	1,881,636.00	128,296.00	6.4%
Clerical, Technical and Office Salaries		2400	5,570,018.24	5,572,093.24	1,653,188.29	5,508,469.00	63,624.24	1.1%
Other Classified Salaries		2900	702,252.00	690,195.00	173,908.42	595,830.00	94,365.00	13.7%
TOTAL, CLASSIFIED SALARIES			19,152,413.24	19,049,446.24	4,955,122.15	18,932,382.00	117,064.24	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,471,748.00	5,477,915.00	941,537.96	5,142,906.00	335,009.00	6.1%
PERS		3201-3202	2,110,259.00	2,084,285.00	471,803.90	1,933,607.00	150,678.00	7.2%
OASDI/Medicare/Alternative		3301-3302	2,207,235.00	2,200,427.00	524,983.14	2,191,655.00	8,772.00	0.4%
Health and Welfare Benefits		3401-3402	12,006,851.00	11,973,075.00	1,423,823.88	12,161,872.00	(188,797.00)	-1.6%
Unemployment Insurance		3501-3502	39,216.00	39,234.00	7,770.26	37,967.00	1,267.00	3.2%
Workers' Compensation		3601-3602	470,249.00	470,375.00	97,000.69	471,291.00	(916.00)	-0.2%
OPEB, Allocated		3701-3702	264,312.00	263,827.00	49,426.34	181,370.00	82,457.00	31.3%
OPEB, Active Employees		3751-3752	217,606.00	215,672.00	21,000.49	266,661.00	(50,989.00)	-23.6%
Other Employee Benefits		3901-3902	66,000.00	66,100.00	10,801.72	78,940.00	(12,840.00)	-19.4%
TOTAL, EMPLOYEE BENEFITS			22,853,476.00	22,790,910.00	3,548,148.38	22,466,269.00	324,641.00	1.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,506,194.00	1,591,783.00	572,613.20	2,276,508.51	(684,725.51)	-43.0%
Books and Other Reference Materials		4200	0.00	13,716.00	0.00	13,715.79	0.21	0.0%
Materials and Supplies		4300	4,157,878.00	4,855,475.00	753,788.16	6,188,595.41	(1,333,120.41)	-27.5%
Noncapitalized Equipment		4400	394,254.00	385,652.00	193,563.44	444,992.00	(59,340.00)	-15.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,058,326.00	6,846,626.00	1,519,964.80	8,923,811.71	(2,077,185.71)	-30.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,985,173.00	1,984,889.00	31,939.93	1,984,889.00	0.00	0.0%
Travel and Conferences		5200	406,419.00	425,223.00	160,748.74	454,090.00	(28,867.00)	-6.8%
Dues and Memberships		5300	65,669.00	56,669.00	64,851.20	44,669.00	12,000.00	21.2%
Insurance		5400-5450	380,206.00	380,206.00	0.00	380,206.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,367,019.00	3,367,830.00	1,156,194.84	3,197,830.00	170,000.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,195,627.00	1,096,874.00	238,261.47	1,096,874.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	465.00	0.00	0.00	465.00	100.0%
Transfers of Direct Costs - Interfund		5750	(231,194.00)	(231,194.00)	(9,624.18)	(232,201.00)	1,007.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	3,513,498.00	3,557,017.00	764,687.57	3,589,735.00	(32,718.00)	-0.9%
Communications		5900	354,190.00	354,220.00	113,530.19	354,213.00	7.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,036,607.00	10,992,199.00	2,520,589.76	10,870,305.00	121,894.00	1.1%

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 (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	946,848.00	946,848.00	404,063.66	946,848.00	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	22.00	22.00	30,986.86	22.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			946,870.00	946,870.00	435,050.52	946,870.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	4,164,598.00	4,164,598.00	0.00	4,164,598.00	0.00	0.0%
Payments to County Offices		7142	275,000.00	275,000.00	17,192.87	275,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	925,177.00	925,177.00	0.00	925,177.00	0.00	0.0%
All Other Transfers		7281-7283	445,000.00	445,000.00	31,665.71	445,000.00	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	39,004.00	39,004.00	0.00	39,004.00	0.00	0.0%
Other Debt Service - Principal		7439	279,117.00	279,117.00	40,372.84	279,117.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,127,896.00	6,127,896.00	89,231.42	6,127,896.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	22,121.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(307,192.00)	(307,192.00)	0.00	(421,584.00)	114,392.00	-37.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(307,192.00)	(285,071.00)	0.00	(421,584.00)	136,513.00	-47.9%
TOTAL, EXPENDITURES			122,865,504.24	123,924,612.24	23,847,610.92	126,580,048.71	(2,655,436.47)	-2.1%



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 (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	76,848.00	(76,848.00)	New
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	829,027.00	(829,027.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	905,875.00	(905,875.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			50,000.00	50,000.00	0.00	(855,875.00)	905,875.00	-1811.8%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Projected Year Totals</b>
3311	Special Ed: IDEA Local Assistance, Part B, §	24,125.00
6300	Lottery: Instructional Materials	2,260,987.94
6500	Special Education	2,827,585.49
6512	Special Ed: Mental Health Services	494,931.72
9010	Other Restricted Local	183,684.47
Total, Restricted Balance		<u>5,791,314.62</u>

2014-15 First Interim  
Special Education Pass-Through Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000  
Form 101

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,240,225.00	17,240,225.00	0.00	17,240,225.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,552,214.00	48,552,214.00	7,066,447.00	48,552,214.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,800.00	1,800.00	(1.38)	1,800.00	0.00	0.0%
5) TOTAL, REVENUES			65,794,239.00	65,794,239.00	7,066,445.62	65,794,239.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	65,792,439.00	65,792,439.00	7,066,447.00	65,792,439.00	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			65,792,439.00	65,792,439.00	7,066,447.00	65,792,439.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,800.00	1,800.00	(1.38)	1,800.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Special Education Pass-Through Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,800.00	1,800.00	(1.38)	1,800.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,183.31	3,183.31		3,183.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,183.31	3,183.31		3,183.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,183.31	3,183.31		3,183.31		
2) Ending Balance, June 30 (E + F1e)			4,983.31	4,983.31		4,983.31		
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	4,983.31	4,983.31		4,983.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	17,240,225.00	17,240,225.00	0.00	17,240,225.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,240,225.00	17,240,225.00	0.00	17,240,225.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	43,319,829.00	43,319,829.00	4,284,330.00	43,319,829.00	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%
Pass-Through Revenues from State Sources		8587	5,232,385.00	5,232,385.00	2,782,117.00	5,232,385.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			48,552,214.00	48,552,214.00	7,066,447.00	48,552,214.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	1,800.00	1,800.00	(1.38)	1,800.00	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								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,800.00	1,800.00	(1.38)	1,800.00	0.00	0.0%
TOTAL, REVENUES			65,794,239.00	65,794,239.00	7,066,445.62	65,794,239.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	22,472,610.00	22,472,610.00	2,782,117.00	22,472,610.00	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	27,743,194.00	27,743,194.00	4,284,330.00	27,743,194.00	0.00	0.0%
To County Offices	6500	7222	15,576,635.00	15,576,635.00	0.00	15,576,635.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,792,439.00	65,792,439.00	7,066,447.00	65,792,439.00	0.00	0.0%
TOTAL, EXPENDITURES			65,792,439.00	65,792,439.00	7,066,447.00	65,792,439.00		

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

2014-15 First Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000  
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,800,000.00	1,800,000.00	0.00	1,768,998.00	(31,002.00)	-1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	19,524.00	19,524.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,003.00	1,000,003.00	18,526.71	743,982.00	(256,021.00)	-25.6%
5) TOTAL, REVENUES			2,800,003.00	2,800,003.00	18,526.71	2,532,504.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,029,617.00	1,029,617.00	123,405.60	507,919.00	521,698.00	50.7%
2) Classified Salaries		2000-2999	315,323.00	315,323.00	224,446.95	779,434.00	(464,111.00)	-147.2%
3) Employee Benefits		3000-3999	669,751.00	669,751.00	98,746.16	447,361.00	222,390.00	33.2%
4) Books and Supplies		4000-4999	370,272.00	377,958.00	30,627.71	377,959.14	(1.14)	0.0%
5) Services and Other Operating Expenditures		5000-5999	404,774.00	404,774.00	112,168.29	404,774.60	(0.60)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	19,524.00	(19,524.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,789,737.00	2,797,423.00	589,394.71	2,536,971.74		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,266.00	2,580.00	(570,868.00)	(4,467.74)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,266.00	2,580.00	(570,868.00)	(4,467.74)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,685.74	7,685.74		7,685.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,685.74	7,685.74		7,685.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,685.74	7,685.74		7,685.74		
2) Ending Balance, June 30 (E + F1e)			17,951.74	10,265.74		3,218.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,685.74	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,266.00	10,266.00		3,218.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.26)		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,800,000.00	1,800,000.00	0.00	1,768,998.00	(31,002.00)	-1.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,800,000.00	1,800,000.00	0.00	1,768,998.00	(31,002.00)	-1.7%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 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	19,524.00	19,524.00	New
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	19,524.00	19,524.00	New
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7.80	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	850,003.00	850,003.00	16,617.01	593,982.00	(256,021.00)	-30.1%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,901.90	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000,003.00	1,000,003.00	18,526.71	743,982.00	(256,021.00)	-25.6%
TOTAL, REVENUES			2,800,003.00	2,800,003.00	18,526.71	2,532,504.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	933,813.00	933,813.00	69,939.60	195,912.00	737,901.00	79.0%
Certificated Pupil Support Salaries		1200	45,406.00	45,406.00	10,555.80	104,058.00	(58,652.00)	-129.2%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	39,231.00	207,949.00	(207,949.00)	New
Other Certificated Salaries		1900	50,398.00	50,398.00	3,679.20	0.00	50,398.00	100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,029,617.00</b>	<b>1,029,617.00</b>	<b>123,405.60</b>	<b>507,919.00</b>	<b>521,698.00</b>	<b>50.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	219,899.00	219,899.00	22,855.57	85,210.00	134,689.00	61.3%
Classified Support Salaries		2200	31,585.00	31,585.00	48,928.85	178,492.00	(146,907.00)	-465.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	24,484.00	73,452.00	(73,452.00)	New
Clerical, Technical and Office Salaries		2400	63,839.00	63,839.00	128,178.53	442,280.00	(378,441.00)	-592.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>315,323.00</b>	<b>315,323.00</b>	<b>224,446.95</b>	<b>779,434.00</b>	<b>(464,111.00)</b>	<b>-147.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	77,902.00	77,902.00	9,120.93	45,103.00	32,799.00	42.1%
PERS		3201-3202	105,126.00	105,126.00	25,404.18	85,657.00	19,469.00	18.5%
OASDI/Medicare/Alternative		3301-3302	101,874.00	101,874.00	19,416.49	66,996.00	34,878.00	34.2%
Health and Welfare Benefits		3401-3402	355,000.00	355,000.00	40,171.79	229,983.00	125,017.00	35.2%
Unemployment Insurance		3501-3502	1,032.00	1,032.00	173.62	642.00	390.00	37.8%
Workers' Compensation		3601-3602	12,814.00	12,814.00	2,162.29	7,983.00	4,831.00	37.7%
OPEB, Allocated		3701-3702	7,211.00	7,211.00	1,024.77	3,546.00	3,665.00	50.8%
OPEB, Active Employees		3751-3752	5,792.00	5,792.00	572.09	3,451.00	2,341.00	40.4%
Other Employee Benefits		3901-3902	3,000.00	3,000.00	700.00	4,000.00	(1,000.00)	-33.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>669,751.00</b>	<b>669,751.00</b>	<b>98,746.16</b>	<b>447,361.00</b>	<b>222,390.00</b>	<b>33.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	57.00	57.00	2,212.20	57.00	0.00	0.0%
Materials and Supplies		4300	370,215.00	377,901.00	28,415.51	377,902.14	(1.14)	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>370,272.00</b>	<b>377,958.00</b>	<b>30,627.71</b>	<b>377,959.14</b>	<b>(1.14)</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,371.00	4,371.00	919.95	4,371.00	0.00	0.0%
Dues and Memberships		5300	1,185.00	1,185.00	0.00	1,185.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	171,249.00	171,249.00	55,432.62	171,249.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,611.00	27,611.00	20,826.00	27,611.00	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	2,193.00	2,193.00	750.77	2,193.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	107,091.00	107,091.00	27,159.29	107,091.60	(0.60)	0.0%
Communications		5900	16,074.00	16,074.00	7,079.66	16,074.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>404,774.00</b>	<b>404,774.00</b>	<b>112,168.29</b>	<b>404,774.60</b>	<b>(0.60)</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	19,524.00	(19,524.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,524.00</b>	<b>(19,524.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,789,737.00</b>	<b>2,797,423.00</b>	<b>589,394.71</b>	<b>2,536,971.74</b>		

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

		2014/15
Resource	Description	Projected Year Totals

2014-15 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000  
Form 121

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	597,559.00	598,109.00	172,942.00	603,128.00	5,019.00	0.8%
3) Other State Revenue		8300-8599	1,051,852.00	1,049,460.00	339,733.00	1,062,084.00	12,624.00	1.2%
4) Other Local Revenue		8600-8799	33,945.00	33,945.00	6,246.71	29,634.00	(4,311.00)	-12.7%
5) TOTAL, REVENUES			1,683,356.00	1,681,514.00	518,921.71	1,694,846.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	540,932.00	579,311.00	181,957.38	637,593.00	(58,282.00)	-10.1%
2) Classified Salaries		2000-2999	399,344.00	332,815.00	111,673.30	384,610.00	(51,795.00)	-15.6%
3) Employee Benefits		3000-3999	303,576.00	280,195.00	59,584.89	324,760.00	(44,565.00)	-15.9%
4) Books and Supplies		4000-4999	164,696.00	220,430.00	16,325.26	228,781.90	(8,351.90)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	150,529.00	147,828.00	23,137.77	106,156.27	41,671.73	28.2%
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	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	105,965.00	107,930.00	0.00	109,900.00	(1,970.00)	-1.8%
9) TOTAL, EXPENDITURES			1,668,212.00	1,671,679.00	392,678.60	1,794,971.17		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,144.00	9,835.00	126,243.11	(100,125.17)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	76,848.00	76,848.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	76,848.00		

2014-15 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,144.00	9,835.00	126,243.11	(23,277.17)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,402.15	28,402.15		28,402.15	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)			28,402.15	28,402.15		28,402.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,402.15	28,402.15		28,402.15		
2) Ending Balance, June 30 (E + F1e)			43,546.15	38,237.15		5,124.98		
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	43,546.15	40,079.15		5,124.98		
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	(1,842.00)		0.00		

2014-15 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	597,559.00	598,109.00	172,942.00	603,128.00	5,019.00	0.8%
<b>TOTAL, FEDERAL REVENUE</b>			597,559.00	598,109.00	172,942.00	603,128.00	5,019.00	0.8%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	985,134.00	982,742.00	327,233.00	1,008,647.00	25,905.00	2.6%
All Other State Revenue	All Other	8590	66,718.00	66,718.00	12,500.00	53,437.00	(13,281.00)	-19.9%
<b>TOTAL, OTHER STATE REVENUE</b>			1,051,852.00	1,049,460.00	339,733.00	1,062,084.00	12,624.00	1.2%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.19)	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								
Child Development Parent Fees		8673	29,000.00	29,000.00	5,612.90	29,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	4,945.00	4,945.00	634.00	634.00	(4,311.00)	-87.2%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			33,945.00	33,945.00	6,246.71	29,634.00	(4,311.00)	-12.7%
<b>TOTAL, REVENUES</b>			1,683,356.00	1,681,514.00	518,921.71	1,694,846.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	466,640.00	534,124.00	150,445.68	580,299.00	(46,175.00)	-8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,292.00	45,187.00	31,511.70	57,294.00	(12,107.00)	-26.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>540,932.00</b>	<b>579,311.00</b>	<b>181,957.38</b>	<b>637,593.00</b>	<b>(58,282.00)</b>	<b>-10.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	54,120.00	39,923.00	11,488.88	32,624.00	7,299.00	18.3%
Classified Support Salaries		2200	71,023.00	69,109.00	19,252.64	69,163.00	(54.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,746.00	9,702.00	4,770.43	39,494.00	(29,792.00)	-307.1%
Other Classified Salaries		2900	253,455.00	214,081.00	76,161.35	243,329.00	(29,248.00)	-13.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>399,344.00</b>	<b>332,815.00</b>	<b>111,673.30</b>	<b>384,610.00</b>	<b>(51,795.00)</b>	<b>-15.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	61,830.00	39,864.00	11,584.98	45,890.00	(6,026.00)	-15.1%
PERS		3201-3202	46,846.00	47,798.00	15,661.57	41,669.00	6,129.00	12.8%
OASDI/Medicare/Alternative		3301-3302	39,883.00	40,849.00	14,079.92	48,253.00	(7,404.00)	-18.1%
Health and Welfare Benefits		3401-3402	136,127.00	138,964.00	15,345.59	176,242.00	(37,278.00)	-26.8%
Unemployment Insurance		3501-3502	524.00	445.00	147.06	489.00	(44.00)	-9.9%
Workers' Compensation		3601-3602	6,586.00	5,543.00	1,824.09	6,046.00	(503.00)	-9.1%
OPEB, Allocated		3701-3702	3,672.00	2,998.00	574.48	2,896.00	102.00	3.4%
OPEB, Active Employees		3751-3752	7,108.00	2,734.00	267.20	2,275.00	459.00	16.8%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	100.00	1,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>303,576.00</b>	<b>280,195.00</b>	<b>59,584.89</b>	<b>324,760.00</b>	<b>(44,565.00)</b>	<b>-15.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	159,325.00	215,059.00	16,325.26	214,452.90	606.10	0.3%
Noncapitalized Equipment		4400	5,371.00	5,371.00	0.00	14,329.00	(8,958.00)	-166.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>164,696.00</b>	<b>220,430.00</b>	<b>16,325.26</b>	<b>228,781.90</b>	<b>(8,351.90)</b>	<b>-3.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,039.00	2,256.00	702.29	902.00	1,354.00	60.0%
Dues and Memberships		5300	250.00	250.00	250.00	250.00	0.00	0.0%
Insurance		5400-5450	11,691.00	11,691.00	0.00	11,691.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,431.00	18,431.00	7,739.62	18,431.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,693.00	9,547.00	2,077.68	9,547.00	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	23,942.00	23,892.00	3,679.74	24,949.00	(1,057.00)	-4.4%
Professional/Consulting Services and Operating Expenditures		5800	76,933.00	73,261.00	5,853.22	31,886.27	41,374.73	56.5%
Communications		5900	8,550.00	8,500.00	2,835.22	8,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>150,529.00</b>	<b>147,828.00</b>	<b>23,137.77</b>	<b>106,156.27</b>	<b>41,671.73</b>	<b>28.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,170.00</b>	<b>3,170.00</b>	<b>0.00</b>	<b>3,170.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	105,965.00	107,930.00	0.00	109,900.00	(1,970.00)	-1.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>105,965.00</b>	<b>107,930.00</b>	<b>0.00</b>	<b>109,900.00</b>	<b>(1,970.00)</b>	<b>-1.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,668,212.00</b>	<b>1,671,679.00</b>	<b>392,678.60</b>	<b>1,794,971.17</b>		

2014-15 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	76,848.00	76,848.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	76,848.00	76,848.00	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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	76,848.00		

Resource	Description	2014/15
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	5,124.98
Total, Restricted Balance		5,124.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,452,070.00	4,452,070.00	1,334,768.89	4,452,070.00	0.00	0.0%
3) Other State Revenue		8300-8599	385,765.00	385,765.00	112,526.77	385,765.00	0.00	0.0%
4) Other Local Revenue		8600-8799	863,239.54	863,239.54	157,277.59	863,239.54	0.00	0.0%
5) TOTAL, REVENUES			5,701,074.54	5,701,074.54	1,604,573.25	5,701,074.54		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,097,208.00	2,097,268.00	434,458.15	2,057,056.00	40,212.00	1.9%
3) Employee Benefits		3000-3999	687,547.00	687,547.00	125,529.73	598,597.00	88,950.00	12.9%
4) Books and Supplies		4000-4999	2,622,117.00	2,741,456.00	654,153.52	2,741,456.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	223,925.00	263,171.00	21,875.49	263,171.00	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	2,542.00	2,547.00	847.68	2,547.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,227.00	201,227.00	0.00	311,684.00	(110,457.00)	-54.9%
9) TOTAL, EXPENDITURES			5,834,566.00	5,993,216.00	1,236,864.57	5,974,511.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(133,491.46)	(292,141.46)	367,708.68	(273,436.46)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133,491.46)	(292,141.46)	367,708.68	(273,436.46)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,330,495.13	5,330,495.13		5,330,495.13	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)			5,330,495.13	5,330,495.13		5,330,495.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,330,495.13	5,330,495.13		5,330,495.13		
2) Ending Balance, June 30 (E + F1e)			5,197,003.67	5,038,353.67		5,057,058.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,172,881.30	5,014,231.30		5,032,936.30		
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	24,122.37	24,122.37		24,122.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	4,452,070.00	4,452,070.00	1,334,768.89	4,452,070.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			4,452,070.00	4,452,070.00	1,334,768.89	4,452,070.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	385,765.00	385,765.00	112,526.77	385,765.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			385,765.00	385,765.00	112,526.77	385,765.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	750,679.54	750,679.54	192,199.00	750,679.54	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,591.00	20,591.00	(9.68)	20,591.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	91,969.00	91,969.00	(34,911.73)	91,969.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			863,239.54	863,239.54	157,277.59	863,239.54	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,701,074.54	5,701,074.54	1,604,573.25	5,701,074.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,553,217.00	1,553,277.00	298,223.84	1,547,189.00	6,088.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	173,146.00	173,146.00	45,080.19	162,180.00	10,966.00	6.3%
Clerical, Technical and Office Salaries		2400	285,605.00	285,605.00	89,201.12	262,447.00	23,158.00	8.1%
Other Classified Salaries		2900	85,240.00	85,240.00	1,953.00	85,240.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,097,208.00	2,097,268.00	434,458.15	2,057,056.00	40,212.00	1.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	238,618.00	238,618.00	39,196.16	168,240.00	70,378.00	29.5%
OASDI/Medicare/Alternative		3301-3302	155,084.00	155,084.00	33,190.03	157,366.00	(2,282.00)	-1.5%
Health and Welfare Benefits		3401-3402	252,779.00	252,779.00	47,631.38	247,388.00	5,391.00	2.1%
Unemployment Insurance		3501-3502	1,014.00	1,014.00	216.48	1,028.00	(14.00)	-1.4%
Workers' Compensation		3601-3602	12,817.00	12,817.00	2,696.54	12,756.00	61.00	0.5%
OPEB, Allocated		3701-3702	7,094.00	7,094.00	1,052.74	4,199.00	2,895.00	40.8%
OPEB, Active Employees		3751-3752	17,141.00	17,141.00	948.12	4,620.00	12,521.00	73.0%
Other Employee Benefits		3901-3902	3,000.00	3,000.00	598.28	3,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			687,547.00	687,547.00	125,529.73	598,597.00	88,950.00	12.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	236,198.00	238,998.00	79,002.14	238,998.00	0.00	0.0%
Noncapitalized Equipment		4400	86,452.00	86,452.00	4,469.15	86,452.00	0.00	0.0%
Food		4700	2,299,467.00	2,416,006.00	570,682.23	2,416,006.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,622,117.00	2,741,456.00	654,153.52	2,741,456.00	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,504.00	7,864.00	1,444.78	7,864.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,861.00	68,813.00	9,952.89	68,813.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,830.00	6,080.00	1,134.56	6,080.00	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	29,085.00	29,085.00	3,436.51	29,085.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	93,662.00	114,346.00	5,742.30	114,346.00	0.00	0.0%
Communications		5900	1,983.00	1,983.00	164.45	1,983.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>223,925.00</b>	<b>263,171.00</b>	<b>21,875.49</b>	<b>263,171.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,542.00	2,547.00	847.68	2,547.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,542.00</b>	<b>2,547.00</b>	<b>847.68</b>	<b>2,547.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	201,227.00	201,227.00	0.00	311,684.00	(110,457.00)	-54.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>201,227.00</b>	<b>201,227.00</b>	<b>0.00</b>	<b>311,684.00</b>	<b>(110,457.00)</b>	<b>-54.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,834,566.00</b>	<b>5,993,216.00</b>	<b>1,236,864.57</b>	<b>5,974,511.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,032,936.30
Total, Restricted Balance		<u>5,032,936.30</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.49)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.49)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,248.00	1,247.95	1,248.00	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	510,190.00	463,314.99	520,729.69	(10,539.69)	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	511,438.00	464,562.94	521,977.69		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(511,438.00)	(464,563.43)	(521,977.69)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(511,438.00)	(464,563.43)	(521,977.69)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	521,977.69	521,977.69		521,977.69	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)			521,977.69	521,977.69		521,977.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			521,977.69	521,977.69		521,977.69		
2) Ending Balance, June 30 (E + F1e)			521,977.69	10,539.69		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	521,977.69	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.31)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.49)	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	(0.49)	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	(0.49)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,248.00	1,247.95	1,248.00	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	1,248.00	1,247.95	1,248.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	510,190.00	463,314.99	520,729.69	(10,539.69)	-2.1%
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	510,190.00	463,314.99	520,729.69	(10,539.69)	-2.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	511,438.00	464,562.94	521,977.69		

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,790.00	80,790.00	(44.23)	80,965.00	175.00	0.2%
5) TOTAL, REVENUES			80,790.00	80,790.00	(44.23)	80,965.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	16,788.04	206,840.00	(206,840.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	5,878.62	68,400.00	(68,400.00)	New
4) Books and Supplies		4000-4999	1,521,376.00	1,529,176.00	82,776.17	1,599,176.00	(70,000.00)	-4.6%
5) Services and Other Operating Expenditures		5000-5999	175,000.00	175,000.00	4,220.55	184,750.00	(9,750.00)	-5.6%
6) Capital Outlay		6000-6999	980,223.02	4,772,617.02	1,819,660.56	10,995,167.02	(6,222,550.00)	-130.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	157,500.00	157,500.00	361,508.99	372,500.00	(215,000.00)	-136.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,834,099.02	6,634,293.02	2,290,832.93	13,426,833.02		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,753,309.02)	(6,553,503.02)	(2,290,877.16)	(13,345,868.02)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,753,309.02)	(6,553,503.02)	(2,290,877.16)	(13,345,868.02)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,078,542.07	25,078,542.07		25,078,542.07	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)			25,078,542.07	25,078,542.07		25,078,542.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,078,542.07	25,078,542.07		25,078,542.07		
2) Ending Balance, June 30 (E + F1e)			22,325,233.05	18,525,039.05		11,732,674.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,325,233.05	18,525,039.05		11,732,674.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,290.00	80,290.00	(55.93)	80,465.00	175.00	0.2%
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	500.00	500.00	11.70	500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			80,790.00	80,790.00	(44.23)	80,965.00	175.00	0.2%
<b>TOTAL, REVENUES</b>			80,790.00	80,790.00	(44.23)	80,965.00	175.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	15,236.50	186,138.00	(186,138.00)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	1,551.54	20,702.00	(20,702.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	16,788.04	206,840.00	(206,840.00)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	1,976.11	24,347.00	(24,347.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	1,303.14	15,824.00	(15,824.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	2,391.71	25,777.00	(25,777.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	8.52	103.00	(103.00)	New
Workers' Compensation		3601-3602	0.00	0.00	105.79	1,282.00	(1,282.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	59.70	344.00	(344.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	33.65	723.00	(723.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	5,878.62	68,400.00	(68,400.00)	New
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	516,956.00	524,756.00	44,839.23	584,756.00	(60,000.00)	-11.4%
Noncapitalized Equipment		4400	1,004,420.00	1,004,420.00	37,936.94	1,014,420.00	(10,000.00)	-1.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,521,376.00	1,529,176.00	82,776.17	1,599,176.00	(70,000.00)	-4.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	275.00	2,750.00	(2,750.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	3,665.07	6,000.00	(6,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	280.48	1,000.00	(1,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			175,000.00	175,000.00	4,220.55	184,750.00	(9,750.00)	-5.6%

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

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Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	4,305.00	4,305.00	0.00	74,305.00	(70,000.00)	-1626.0%
Land Improvements		6170	54,505.00	54,505.00	0.00	54,505.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	921,413.02	4,713,807.02	1,819,660.56	10,866,357.02	(6,152,550.00)	-130.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>980,223.02</b>	<b>4,772,617.02</b>	<b>1,819,660.56</b>	<b>10,995,167.02</b>	<b>(6,222,550.00)</b>	<b>-130.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	35,902.99	40,000.00	(40,000.00)	New
Other Debt Service - Principal		7439	157,500.00	157,500.00	325,606.00	332,500.00	(175,000.00)	-111.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>157,500.00</b>	<b>157,500.00</b>	<b>361,508.99</b>	<b>372,500.00</b>	<b>(215,000.00)</b>	<b>-136.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,834,099.02</b>	<b>6,634,293.02</b>	<b>2,290,832.93</b>	<b>13,426,833.02</b>		

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

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,550.00	190,550.00	24,744.61	190,550.00	0.00	0.0%
5) TOTAL, REVENUES			190,550.00	190,550.00	24,744.61	190,550.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	191,613.09	(191,613.09)	New
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	191,613.09		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			190,550.00	190,550.00	24,744.61	(1,063.09)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			190,550.00	190,550.00	24,744.61	(1,063.09)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,063.09	1,063.09		1,063.09	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)			1,063.09	1,063.09		1,063.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,063.09	1,063.09		1,063.09		
2) Ending Balance, June 30 (E + F1e)			191,613.09	191,613.09		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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	191,613.09	191,613.09		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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	(1.43)	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	187,550.00	187,550.00	24,746.04	187,550.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			190,550.00	190,550.00	24,744.61	190,550.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			190,550.00	190,550.00	24,744.61	190,550.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	191,613.09	(191,613.09)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	191,613.09	(191,613.09)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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	191,613.09		

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

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

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

2014-15 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000  
Form 351

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		

2014-15 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

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

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

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

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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
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	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2014-15 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,575,066.00	8,575,066.00	0.00	8,575,066.00	0.00	0.0%
5) TOTAL REVENUES			8,575,066.00	8,575,066.00	0.00	8,575,066.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,436,363.00	9,436,363.00	0.00	9,436,363.00	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			9,436,363.00	9,436,363.00	0.00	9,436,363.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(861,297.00)	(861,297.00)	0.00	(861,297.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(861,297.00)	(861,297.00)	0.00	(861,297.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,278,891.00	6,278,891.00		6,278,891.00	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)			6,278,891.00	6,278,891.00		6,278,891.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,278,891.00	6,278,891.00		6,278,891.00		
2) Ending Balance, June 30 (E + F1e)			5,417,594.00	5,417,594.00		5,417,594.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,417,594.00	5,417,594.00		5,417,594.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

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Form 511

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	8,284,606.00	8,284,606.00	0.00	8,284,606.00	0.00	0.0%
Unsecured Roll		8612	107,750.00	107,750.00	0.00	107,750.00	0.00	0.0%
Prior Years' Taxes		8613	97,174.00	97,174.00	0.00	97,174.00	0.00	0.0%
Supplemental Taxes		8614	80,032.00	80,032.00	0.00	80,032.00	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%
Interest		8660	5,504.00	5,504.00	0.00	5,504.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,575,066.00	8,575,066.00	0.00	8,575,066.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,575,066.00	8,575,066.00	0.00	8,575,066.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	4,717,358.00	4,717,358.00	0.00	4,717,358.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,719,005.00	4,719,005.00	0.00	4,719,005.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			9,436,363.00	9,436,363.00	0.00	9,436,363.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			9,436,363.00	9,436,363.00	0.00	9,436,363.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477,715.00	477,715.00	298,341.97	728,652.00	250,937.00	52.5%
5) TOTAL, REVENUES			477,715.00	477,715.00	298,341.97	728,652.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	268.00	268.00	67,009.79	710,553.00	(710,285.00)	-265031.7%
2) Classified Salaries		2000-2999	299,815.00	299,815.00	89,023.79	412,541.00	(112,726.00)	-37.6%
3) Employee Benefits		3000-3999	82,398.00	82,398.00	38,351.31	306,228.00	(223,830.00)	-271.6%
4) Books and Supplies		4000-4999	12,693.00	12,693.00	560.63	12,693.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,536.00	7,536.00	2,806.20	7,536.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			402,710.00	402,710.00	197,751.72	1,449,551.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			75,005.00	75,005.00	100,590.25	(720,899.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,937.00	13,937.00	0.00	842,964.00	829,027.00	5948.4%
b) Transfers Out		7600-7629	63,937.00	63,937.00	0.00	63,937.00	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			(50,000.00)	(50,000.00)	0.00	779,027.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			25,005.00	25,005.00	100,590.25	58,128.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	273,070.55	273,070.55		273,070.55	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)			273,070.55	273,070.55		273,070.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			273,070.55	273,070.55		273,070.55		
2) Ending Net Position, June 30 (E + F1e)			298,075.55	298,075.55		331,198.55		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	298,075.55	298,075.55		331,198.55		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
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	142.00	142.00	(2.90)	142.00	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								
All Other Fees and Contracts		8689	477,573.00	477,573.00	290,897.24	728,510.00	250,937.00	52.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	7,447.63	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>477,715.00</b>	<b>477,715.00</b>	<b>298,341.97</b>	<b>728,652.00</b>	<b>250,937.00</b>	<b>52.5%</b>
<b>TOTAL REVENUES</b>			<b>477,715.00</b>	<b>477,715.00</b>	<b>298,341.97</b>	<b>728,652.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	48,274.53	710,285.00	(710,285.00)	New
Certificated Pupil Support Salaries		1200	268.00	268.00	255.00	268.00	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	18,480.26	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			268.00	268.00	67,009.79	710,553.00	(710,285.00)	-265031.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	5,452.86	134,049.00	(134,049.00)	New
Classified Support Salaries		2200	10,786.00	10,786.00	4,874.91	10,787.00	(1.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	51,643.00	51,643.00	20,983.08	62,457.00	(10,814.00)	-20.9%
Clerical, Technical and Office Salaries		2400	54,758.00	54,758.00	18,200.00	54,600.00	158.00	0.3%
Other Classified Salaries		2900	182,628.00	182,628.00	39,512.94	150,648.00	31,980.00	17.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			299,815.00	299,815.00	89,023.79	412,541.00	(112,726.00)	-37.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25.00	25.00	3,576.34	60,222.00	(60,197.00)	-240788.0%
PERS		3201-3202	35,294.00	35,294.00	9,077.42	44,943.00	(9,649.00)	-27.3%
OASDI/Medicare/Alternative		3301-3302	22,943.00	22,943.00	9,099.57	51,574.00	(28,631.00)	-124.8%
Health and Welfare Benefits		3401-3402	17,236.00	17,236.00	14,668.75	135,336.00	(118,100.00)	-685.2%
Unemployment Insurance		3501-3502	151.00	151.00	77.94	561.00	(410.00)	-271.5%
Workers' Compensation		3601-3602	1,943.00	1,943.00	967.51	6,963.00	(5,020.00)	-258.4%
OPEB, Allocated		3701-3702	1,048.00	1,048.00	291.63	2,577.00	(1,529.00)	-145.9%
OPEB, Active Employees		3751-3752	2,758.00	2,758.00	292.15	2,052.00	706.00	25.6%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	300.00	2,000.00	(1,000.00)	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			82,398.00	82,398.00	38,351.31	306,228.00	(223,830.00)	-271.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,388.00	11,388.00	560.63	11,388.00	0.00	0.0%
Noncapitalized Equipment		4400	1,305.00	1,305.00	0.00	1,305.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,693.00	12,693.00	560.63	12,693.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,989.00	1,989.00	261.31	1,989.00	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	974.00	974.00	1,757.16	974.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,367.00	4,367.00	704.62	4,367.00	0.00	0.0%
Communications		5900	206.00	206.00	83.11	206.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			7,536.00	7,536.00	2,806.20	7,536.00	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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			402,710.00	402,710.00	197,751.72	1,449,551.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	13,937.00	13,937.00	0.00	842,964.00	829,027.00	5948.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			13,937.00	13,937.00	0.00	842,964.00	829,027.00	5948.4%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	63,937.00	63,937.00	0.00	63,937.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			63,937.00	63,937.00	0.00	63,937.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(50,000.00)	(50,000.00)	0.00	779,027.00		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Net Position		0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,799,876.00	13,799,876.00	1,730,575.53	13,799,876.00	0.00	0.0%
5) TOTAL, REVENUES			13,799,876.00	13,799,876.00	1,730,575.53	13,799,876.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,221,810.00	14,221,810.00	2,196,424.54	14,221,810.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,221,810.00	14,221,810.00	2,196,424.54	14,221,810.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(421,934.00)	(421,934.00)	(465,849.01)	(421,934.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(421,934.00)	(421,934.00)	(465,849.01)	(421,934.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,044,855.24	2,044,855.24		2,044,855.24	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)			2,044,855.24	2,044,855.24		2,044,855.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,044,855.24	2,044,855.24		2,044,855.24		
2) Ending Net Position, June 30 (E + F1e)			1,622,921.24	1,622,921.24		1,622,921.24		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,622,921.24	1,622,921.24		1,622,921.24		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,559.00	19,559.00	(7.62)	19,559.00	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	13,708,346.00	13,708,346.00	1,722,966.74	13,708,346.00	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	71,971.00	71,971.00	7,616.41	71,971.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,799,876.00</b>	<b>13,799,876.00</b>	<b>1,730,575.53</b>	<b>13,799,876.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,799,876.00</b>	<b>13,799,876.00</b>	<b>1,730,575.53</b>	<b>13,799,876.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated 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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	14,221,810.00	14,221,810.00	2,196,424.54	14,221,810.00	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			14,221,810.00	14,221,810.00	2,196,424.54	14,221,810.00	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)
<b>DEPRECIATION</b>								
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			14,221,810.00	14,221,810.00	2,196,424.54	14,221,810.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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)	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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)	12,269.18	12,269.18	11,959.77	12,269.18	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	12,269.18	12,269.18	11,959.77	12,269.18	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.12	0.12	2.29	0.12	0.00	0%
b. Special Education-Special Day Class	128.06	128.06	128.06	128.06	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	10.02	10.02	10.02	10.02	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	38.60	38.60	36.43	38.60	0.00	0%
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	176.80	176.80	176.80	176.80	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	12,445.98	12,445.98	12,136.57	12,445.98	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

First Interim  
2014-15 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

19 64436 0000000  
Form CASH

Covina-Valley Unified  
Los Angeles County

	Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>		25,859,145.61	28,476,621.80	28,663,083.50	35,109,441.57	36,966,175.78	19,769,425.41	17,594,492.11	8,213,948.69
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment		13,838,008.00	3,635,641.00	10,234,957.00	(3,658,214.00)	0.00	3,690,803.67	0.00	9,915,093.20
Property Taxes			467,283.11			380,362.90	6,029,238.80	1,291,495.41	723,165.99
Miscellaneous Funds									
Federal Revenue		(93,885.81)	622,995.02	226,538.51	(44,376.97)	2,023,878.43	(882,893.67)	(363,300.27)	130,493.37
Other State Revenue		2,419,429.80	(1,489,290.00)	4,390,419.00	4,515,408.04	(1,767,951.51)	453,956.85	990,982.39	4,446,859.97
Other Local Revenue		6,008.23	8,781.02	13,202.58	74,779.84	65,389.76	(4,480.97)	161,837.02	242,946.48
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		16,169,560.22	3,245,410.15	14,865,117.09	887,596.91	701,679.58	9,286,624.68	2,081,014.55	15,458,559.01
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		92,975.80	579,791.44	4,988,466.49	5,118,270.16	5,328,288.35	5,328,288.35	5,328,288.35	5,328,288.35
Classified Salaries		761,181.73	1,086,369.73	1,570,026.92	1,537,543.77	1,553,028.87	1,553,028.87	1,553,028.87	1,553,028.87
Employee Benefits		158,519.45	266,553.89	1,122,629.25	2,000,445.79	2,102,013.40	2,102,013.40	2,102,013.40	2,102,013.40
Books and Supplies		10,715.38	633,321.01	480,379.46	395,548.95	822,649.66	822,649.66	822,649.66	822,649.66
Services		177,957.27	692,696.66	668,111.58	981,824.25	927,746.14	927,746.14	927,746.14	927,746.14
Capital Outlay			485,873.88	342,472.69	(393,296.05)	56,868.83	56,868.83	56,868.83	56,868.83
Other Outgo			32,412.65	31,382.16	25,436.61	670,962.73	670,962.73	670,962.73	670,962.73
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		1,201,349.63	3,777,019.26	9,203,468.55	9,665,773.48	11,461,557.98	11,461,557.98	11,461,557.98	11,461,557.98
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury		(12,040,348.34)			12,040,348.34				
Accounts Receivable		3,632,953.70	984,083.93	824,800.35	13,750,797.22	1,112,586.93			
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>		0.00	984,083.93	824,800.35	25,791,145.56	1,112,586.93	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		3,943,339.76	266,013.12	40,090.82	15,156,234.78	7,549,458.90			
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>		0.00	266,013.12	40,090.82	15,156,234.78	7,549,458.90	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	718,070.81	784,709.53	10,634,910.78	(6,436,871.97)	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		2,617,476.19	186,461.70	6,446,358.07	1,856,734.21	(17,196,750.37)	(2,174,933.30)	(9,380,543.43)	3,997,001.03
<b>F. ENDING CASH (A + E)</b>		28,476,621.80	28,663,083.50	35,109,441.57	36,966,175.78	19,769,425.41	17,594,492.11	8,213,948.68	12,210,949.71
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



First Interim  
2014-15 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

19 64436 000000  
Form CASH

Covina-Valley Unified  
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	12,210,949.71	12,027,506.25	17,953,672.63	14,590,471.22				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	13,605,896.87	9,915,093.20	9,915,093.20	10,394,398.18	3,211,498.68		84,698,269.00	84,698,269.00
Property Taxes	52,545.44	2,952,509.05	26.74	104,389.56	200,517.00		12,201,534.00	12,201,534.00
Miscellaneous Funds				(1,768,998.00)			(1,768,998.00)	(1,768,998.00)
Federal Revenue	609,002.48	1,046,374.48	188,680.83	0.00	3,492,584.20		6,956,090.60	6,956,090.60
Other State Revenue	(2,996,454.27)	3,338,639.13	(2,084,228.99)	15,000.00	2,019,508.59		14,252,279.00	14,252,279.00
Other Local Revenue	7,124.00	135,108.50	78,784.79	2,004.00	4,336,160.75		5,127,646.00	5,127,646.00
Interfund Transfers In				50,000.00			50,000.00	50,000.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	11,278,114.52	17,387,724.36	8,098,356.57	8,796,793.74	13,260,269.22	0.00	121,516,820.60	121,516,820.60
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	5,328,288.35	5,328,288.35	5,328,288.35	5,328,288.35	5,328,288.31		58,734,099.00	58,734,099.00
Classified Salaries	1,553,028.87	1,553,028.87	1,553,028.87	3,106,057.76			18,932,382.00	18,932,382.00
Employee Benefits	2,102,013.40	2,102,013.40	2,102,013.40	2,102,013.40	2,102,013.42		22,466,269.00	22,466,269.00
Books and Supplies	822,649.66	822,649.66	822,649.66	822,649.66	822,649.63		8,923,811.71	8,923,811.71
Services	927,746.14	927,746.14	927,746.14	927,746.14	927,746.12		10,870,305.00	10,870,305.00
Capital Outlay	56,868.83	56,868.83	56,868.83	56,868.83	56,868.84		946,870.00	946,870.00
Other Outgo	670,962.73	670,962.73	670,962.73	249,378.73	670,962.74		5,706,312.00	5,706,312.00
Interfund Transfers Out				905,875.00			905,875.00	905,875.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	11,461,557.98	11,461,557.98	11,461,557.98	13,498,877.87	9,908,529.06	0.00	127,485,923.71	127,485,923.71
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	0.00
Accounts Receivable							20,305,222.13	20,305,222.13
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	20,305,222.13	20,305,222.13
Liabilities and Deferred Inflows								
Accounts Payable							26,955,137.38	26,955,137.38
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	26,955,137.38	26,955,137.38
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	(6,649,915.25)	(6,649,915.25)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(183,443.46)	5,926,166.38	(3,363,201.41)	(4,702,084.13)	3,351,740.16	0.00	(12,619,018.36)	(5,969,103.11)
<b>F. ENDING CASH (A + E)</b>	12,027,506.25	17,953,672.63	14,590,471.22	9,888,387.09				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							13,240,127.25	

	Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>									
A. BEGINNING CASH		9,888,387.09	25,340,843.57	25,640,038.41	31,847,088.06	22,189,696.82	11,585,875.17	9,608,485.88	224,958.06
<b>B. RECEIPTS</b>									
B. RECEIPTS		14,473,784.50	3,802,677.69	10,705,194.13	(3,826,287.79)	0.00	3,860,374.77	0.00	10,370,634.43
LCFF/Revenue Limit Sources		0.00	487,283.11	0.00	0.00	380,362.90	6,029,238.80	1,291,495.41	723,165.99
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue		(93,885.81)	622,995.02	226,538.51	(44,376.97)	2,023,878.43	(882,893.67)	(363,300.27)	130,493.37
Other State Revenue		2,279,959.67	(1,403,438.58)	4,137,329.48	4,255,113.42	(1,666,036.41)	427,788.11	933,856.35	4,190,516.87
Other Local Revenue		6,008.23	8,781.02	13,202.58	74,779.84	65,389.76	(4,480.97)	161,837.02	242,946.48
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		16,685,866.59	3,498,298.26	15,082,264.70	459,228.50	803,594.68	9,430,027.04	2,023,888.51	15,657,757.14
<b>C. DISBURSEMENTS</b>									
C. DISBURSEMENTS		93,124.32	580,717.60	4,996,435.08	5,126,446.10	5,336,799.77	5,336,799.77	5,336,799.77	5,336,799.77
Certificated Salaries		766,347.83	1,093,742.86	1,580,682.60	1,547,978.99	1,563,569.19	1,563,569.19	1,563,569.19	1,563,569.19
Classified Salaries		171,689.71	288,699.96	1,215,900.55	2,166,648.65	2,276,654.79	2,276,654.79	2,276,654.79	2,276,654.79
Employee Benefits		8,471.60	500,704.78	379,788.90	312,721.74	650,388.36	650,388.36	650,388.36	650,388.36
Books and Supplies		173,776.65	676,423.65	652,416.13	958,758.98	905,951.29	905,951.29	905,951.29	905,951.29
Services			26,401.92	18,609.63	(21,371.33)	3,090.20	3,090.20	3,090.20	3,090.20
Capital Outlay			32,412.65	31,382.16	25,436.61	670,962.73	670,962.73	670,962.73	670,962.73
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		1,213,410.11	3,199,103.42	8,875,215.05	10,116,619.74	11,407,416.33	11,407,416.33	11,407,416.33	11,407,416.33
<b>D. BALANCE SHEET ITEMS</b>									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		15,452,456.48	299,194.84	6,207,049.65	(9,657,391.24)	(10,603,821.65)	(1,977,389.29)	(9,383,527.82)	4,250,340.81
F. ENDING CASH (A + E)		25,340,843.57	25,640,038.41	31,847,088.06	22,189,696.82	11,585,875.17	9,608,485.88	224,958.06	4,475,298.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim  
2014-15 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Covina-Valley Unified  
Los Angeles County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		4,475,298.87	5,143,842.60	11,387,233.11	8,653,861.77				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	14,231,009.20	10,370,634.43	10,370,634.43	10,871,960.71	3,359,048.50		88,589,665.00	88,589,665.00
Property Apportionment	8020-8079	52,545.44	2,952,509.05	26.74	104,389.56	200,517.00		12,201,534.00	12,201,534.00
Miscellaneous Funds	8080-8099				(668,999.00)			(668,998.00)	(668,998.00)
Federal Revenue	8100-8299	609,002.48	1,046,374.48	188,680.83	0.00	3,492,584.20		6,956,090.60	6,956,090.60
Other State Revenue	8300-8599	(2,823,721.06)	3,146,180.38	(1,964,081.80)	14,135.31	1,903,092.26		13,430,694.00	13,430,694.00
Other Local Revenue	8600-8799	7,124.00	135,108.50	78,784.79	2,004.00	4,336,160.75		5,127,646.00	5,127,646.00
Interfund Transfers In	8910-8929				50,000.00			50,000.00	50,000.00
All Other Financing Sources	8930-8979	12,075,960.06	17,650,806.84	8,674,044.99	10,373,491.58	13,291,402.71	0.00	125,686,631.60	125,686,631.60
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>		5,336,799.77	5,336,799.77	5,336,799.77	5,336,799.77	5,336,799.74		58,827,921.00	58,827,921.00
Certificated Salaries	1000-1999	1,563,569.19	1,563,569.19	1,563,569.19	3,127,138.39	0.00		19,060,875.00	19,060,875.00
Classified Salaries	2000-2999	2,276,654.79	2,276,654.79	2,276,654.79	2,276,654.79	2,276,654.81		24,332,832.00	24,332,832.00
Employee Benefits	3000-3999	650,388.36	650,388.36	650,388.36	650,388.36	650,388.35		7,055,182.25	7,055,182.25
Books and Supplies	4000-4999	905,951.29	905,951.29	905,951.29	905,951.29	905,951.27		10,614,937.00	10,614,937.00
Services	5000-5999	3,090.20	3,090.20	3,090.20	3,090.20	3,090.18		51,452.00	51,452.00
Capital Outlay	6000-6599	670,962.73	670,962.73	670,962.73	249,378.73	670,962.74		5,706,312.00	5,706,312.00
Other Outgo	7000-7499				376,848.00			376,848.00	376,848.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699	11,407,416.33	11,407,416.33	11,407,416.33	12,926,249.53	9,843,847.09	0.00	126,026,359.25	126,026,359.25
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		668,543.73	6,243,390.51	(2,733,371.34)	(2,552,757.95)	3,447,555.82	0.00	(339,727.65)	(339,727.65)
<b>F. ENDING CASH (A + E)</b>		5,143,842.60	11,387,233.11	8,653,861.77	6,101,103.82				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								9,548,659.44	

**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) 5,077,190.00
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) 94,874,190.00

**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) 5.35%

**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)	4,926,544.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,005,779.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,000.00
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)	766,649.22
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	0.00
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)	7,740,972.22
9. Carry-Forward Adjustment (Part IV, Line F)	(479,143.65)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,261,828.57

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,314,848.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,149,863.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,438,775.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	577,601.00
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)	105.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,563,242.78
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	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,442,447.74
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,681,901.17
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,660,280.00
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)	119,829,064.40

**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) 6.46%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 6.06%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,740,972.22</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>491,457.11</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.27%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.27%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.32%) times Part III, Line B18); zero if positive	<u>(479,143.65)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(479,143.65)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.06%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-239,571.83) is applied to the current year calculation and the remainder (\$-239,571.82) is deferred to one or more future years:	<u>6.26%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-159,714.55) is applied to the current year calculation and the remainder (\$-319,429.10) is deferred to one or more future years:	<u>6.33%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(479,143.65)</u>

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	127,485,923.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,984,585.13
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	946,870.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	474,691.00
4. Other Transfers Out	All	9200	7200-7299	1,336,177.00
5. Interfund Transfers Out	All	9300	7600-7629	905,875.00
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	3,256,277.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,919,890.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	273,436.46
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				113,854,885.04
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				113,854,885.04

		2014-15 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		12,445.98
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		12,445.98
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,147.92
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	99,701,279.36	7,941.37
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)	99,701,279.36	7,941.37
B. Required effort (Line A.2 times 90%)	89,731,151.42	7,147.23
C. Current year expenditures (Line I.G and Line II.D)	113,854,885.04	9,147.92
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(232,201.00)	0.00	(421,584.00)				
Other Sources/Uses Detail					50,000.00	905,875.00		
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	2,193.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	24,949.00	0.00	109,900.00	0.00				
Other Sources/Uses Detail					76,848.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	29,085.00	0.00	311,684.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	175,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	974.00	0.00						
Other Sources/Uses Detail					842,964.00	63,937.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	232,201.00	(232,201.00)	421,584.00	(421,584.00)	969,812.00	969,812.00		

First Interim  
Special Education Maintenance of Effort  
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison  
2014-15 Projected Expenditures by LEA (LP-I)

Covina-Valley Unified  
Los Angeles County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										1,646
1000-1999	Certificated Salaries	29,574.00	142,680.00	261,617.00	211,967.00	829,432.00	3,572,399.00	5,302,662.00		10,350,331.00
2000-2999	Classified Salaries	49,234.00	182,556.00	0.00	35,008.00	249,358.00	1,966,550.00	2,567,701.00		5,049,407.00
3000-3999	Employee Benefits	60,920.00	105,439.00	76,850.00	53,552.00	278,814.00	1,392,937.00	2,187,115.00		4,155,627.00
4000-4999	Books and Supplies	14,647.00	134,723.00	0.00	14,081.00	2,918.00	65,571.26	386,942.13		618,882.39
5000-5999	Services and Other Operating Expenditures	252,255.00	218,548.00	4,492.00	6,421.00	5,637.00	2,318,346.00	82,395.00		2,888,094.00
6000-6999	Capital Outlay	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00		35,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,380.00	0.00	0.00	0.00	0.00	1,160.00	0.00		8,540.00
	Total Direct Costs	414,010.00	818,946.00	342,959.00	321,029.00	1,365,159.00	9,316,963.26	10,526,815.13	0.00	23,105,881.39
7310	Transfers of Indirect Costs	1,324,433.00	0.00	0.00	23,321.00	44.00	0.00	47,194.00		1,394,992.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,324,433.00	0.00	0.00	23,321.00	44.00	0.00	47,194.00		1,394,992.00
	TOTAL COSTS	1,738,443.00	818,946.00	342,959.00	344,350.00	1,365,203.00	9,316,963.26	10,574,009.13	0.00	24,500,873.39
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	29,574.00	142,680.00	261,617.00	211,967.00	778,626.00	3,566,973.00	5,302,662.00		10,294,099.00
2000-2999	Classified Salaries	43,287.00	182,056.00	0.00	34,802.00	135,506.00	1,772,584.00	949,632.00		3,117,867.00
3000-3999	Employee Benefits	59,702.00	105,339.00	76,850.00	53,508.00	230,861.00	1,332,805.00	1,718,490.00		3,577,555.00
4000-4999	Books and Supplies	14,647.00	126,000.00	0.00	14,081.00	2,730.00	65,571.26	197,310.00		420,339.26
5000-5999	Services and Other Operating Expenditures	252,255.00	214,248.00	4,492.00	6,421.00	5,036.00	2,135,011.00	80,745.00		2,698,208.00
6000-6999	Capital Outlay	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00		35,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,380.00	0.00	0.00	0.00	0.00	1,160.00	0.00		8,540.00
	Total Direct Costs	406,845.00	805,323.00	342,959.00	320,779.00	1,152,759.00	8,874,104.26	8,248,839.00	0.00	20,151,608.26
7310	Transfers of Indirect Costs	1,145,537.00	0.00	0.00	23,321.00	0.00	0.00	47,194.00		1,216,052.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,145,537.00	0.00	0.00	23,321.00	0.00	0.00	47,194.00		1,216,052.00
	TOTAL BEFORE OBJECT 8980	1,552,382.00	805,323.00	342,959.00	344,100.00	1,152,759.00	8,874,104.26	8,296,033.00	0.00	21,367,660.26
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									21,367,660.26

First Interim  
Special Education Maintenance of Effort  
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison  
2014-15 Projected Expenditures by LEA (LP-I)

Covina-Valley Unified  
Los Angeles County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	421,301.00	0.00		421,301.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	176,031.00	0.00		176,031.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,759.26	800.00		6,559.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	686,030.00	0.00		686,030.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	1,289,121.26	800.00	0.00	1,289,921.26
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	0.00	0.00	0.00	0.00	0.00	1,289,121.26	800.00	0.00	1,289,921.26
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240; all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	1,289,121.26	800.00	0.00	1,289,921.26
										12,013,991.00
										13,303,912.26

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled Ages 5-22 (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	32,929.14	132,732.00	285,040.66	203,189.16	786,071.03	2,735,810.28	5,135,383.41		9,311,155.68
2000-2999	Classified Salaries	47,921.21	176,748.77	0.00	29,513.81	228,741.97	1,319,682.99	2,156,466.01		3,959,074.76
3000-3999	Employee Benefits	16,133.74	98,554.19	73,550.53	46,846.12	236,473.77	1,290,695.42	1,846,480.86		3,608,734.63
4000-4999	Books and Supplies	15,805.79	60,377.40	0.00	10,393.86	3,761.58	45,558.03	21,544.35		157,441.01
5000-5999	Services and Other Operating Expenditures	280,028.74	273,538.66	4,281.00	3,461.00	7,236.38	2,315,751.36	70,251.38		2,954,548.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,379.76	0.00	0.00	0.00	0.00	1,160.52	0.00		8,540.28
	Total Direct Costs	400,198.38	741,951.02	362,872.19	293,403.95	1,262,284.73	7,708,658.60	9,230,126.01	0.00	19,999,494.88
7310	Transfers of Indirect Costs	885,063.46	0.00	0.00	15,938.12	280.79	0.00	35,533.82		936,816.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,053,520.45								1,053,520.45
	Total Indirect Costs	885,063.46						35,533.82		936,816.19
	TOTAL COSTS	1,285,261.84	741,951.02	362,872.19	309,342.07	1,262,565.52	7,708,658.60	9,265,659.83	0.00	20,936,311.07
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	9,765.99	0.00	0.00	53,152.22	14,105.53	0.00		77,023.74
2000-2999	Certificated Salaries	5,927.17	8,003.07	0.00	73.67	103,261.13	165,292.48	1,606,661.58		1,889,219.10
3000-3999	Employee Benefits	1,171.36	5,692.43	0.00	10.81	28,082.07	30,211.92	301,542.19		366,710.78
4000-4999	Books and Supplies	0.00	8,011.72	0.00	0.00	0.00	0.00	3,399.31		11,411.03
5000-5999	Services and Other Operating Expenditures	0.00	6,177.25	0.00	0.00	543.51	222,872.16	1,650.45		231,243.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,098.53	37,650.46	0.00	84.48	185,038.93	432,482.09	1,913,253.53	0.00	2,575,608.02
7310	Transfers of Indirect Costs	129,544.83	0.00	0.00	0.00	30.49	0.00	0.00		129,575.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	129,544.83	0.00	0.00	0.00	30.49	0.00	0.00	0.00	129,575.32
	TOTAL BEFORE OBJECT 8980	136,643.36	37,650.46	0.00	84.48	185,069.42	432,482.09	1,913,253.53	0.00	2,705,183.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										
										0.00
										2,705,183.34

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	32,929.14	122,966.01	285,040.66	203,189.16	732,918.81	2,721,704.75	5,135,383.41		9,234,131.94
2000-2999	Classified Salaries	41,994.04	168,745.70	0.00	29,440.14	125,480.84	1,154,390.51	549,804.43		2,069,855.66
3000-3999	Employee Benefits	14,962.38	92,861.76	73,550.53	46,835.31	208,391.70	1,260,483.50	1,544,938.67		3,242,023.85
4000-4999	Books and Supplies	15,805.79	52,365.68	0.00	10,393.86	3,761.58	45,558.03	18,145.04		146,029.98
5000-5999	Services and Other Operating Expenditures	280,028.74	267,361.41	4,281.00	3,461.00	6,692.87	2,092,879.20	68,600.93		2,723,305.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,379.76	0.00	0.00	0.00	0.00	1,160.52	0.00		8,540.28
	<b>Total Direct Costs</b>	<b>393,099.85</b>	<b>704,300.56</b>	<b>362,872.19</b>	<b>293,319.47</b>	<b>1,077,245.80</b>	<b>7,276,176.51</b>	<b>7,316,872.48</b>	<b>0.00</b>	<b>17,423,886.86</b>
7310	Transfers of Indirect Costs	755,518.63	0.00	0.00	15,938.12	250.30	0.00	35,533.82		807,240.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,053,520.45								1,053,520.45
	<b>Total Indirect Costs</b>	<b>755,518.63</b>	<b>0.00</b>	<b>0.00</b>	<b>15,938.12</b>	<b>250.30</b>	<b>0.00</b>	<b>35,533.82</b>	<b>0.00</b>	<b>807,240.87</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,148,618.48</b>	<b>704,300.56</b>	<b>362,872.19</b>	<b>309,257.59</b>	<b>1,077,496.10</b>	<b>7,276,176.51</b>	<b>7,352,406.30</b>	<b>0.00</b>	<b>18,231,127.73</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	372,401.80	0.00		372,401.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	178,876.01	0.00		178,876.01
4000-4999	Books and Supplies	0.00	0.00	0.00	1,967.73	0.00	4,474.44	0.00		6,442.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	397.00	649,989.34	0.00		650,386.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,967.73</b>	<b>397.00</b>	<b>1,205,741.59</b>	<b>0.00</b>	<b>0.00</b>	<b>1,208,106.32</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,967.73</b>	<b>397.00</b>	<b>1,205,741.59</b>	<b>0.00</b>	<b>0.00</b>	<b>1,208,106.32</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									10,034,228.34
	<b>TOTAL COSTS</b>									<b>11,242,334.66</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.





SELPA: East San Gabriel Valley (DX)**SECTION 2****Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	_____ 0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____ 0.00 (b)	_____

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

\_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

\_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction).

\_\_\_\_\_

\_\_\_\_\_

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

\_\_\_\_\_ (e) \_\_\_\_\_

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

\_\_\_\_\_ 0.00 (f)

**SELPA:** East San Gabriel Valley (DX)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Projected Exps. FY 2014-15 (LP-I Worksheet)</b>	<b>Actual Expenditures FY 2013-14 (LA-I Worksheet)</b>	<b>Difference (A - B)</b>
1. Total special education expenditures	24,500,873.39		
2. Less: Expenditures paid from federal sources	3,133,213.13		
3. Expenditures paid from state and local sources	21,367,660.26	18,231,127.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	21,367,660.26	18,231,127.73	3,136,532.53
4. Special education unduplicated pupil count	1,646	1,646	
5. Per capita state and local expenditures (A3/A4)	12,981.57	11,076.02	1,905.55

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: East San Gabriel Valley (DX)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	13,303,912.26	11,242,334.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,303,912.26	11,242,334.66	2,061,577.60
b. Per capita local expenditures (B1a/A4)	8,082.57	6,830.09	1,252.48

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

James Pham  
Contact Name

626-974-7000 Ext. 2016  
Telephone Number

Director, Fiscal Services  
Title

jpham@cvusd.k12.ca.us  
E-mail Address

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	95,130,805.00	5.25%	100,122,201.00	5.29%	105,422,174.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	3,236,052.00	-25.39%	2,414,467.00	0.00%	2,414,467.00
4. Other Local Revenues	8600-8799	1,535,145.00	0.00%	1,535,145.00	0.00%	1,535,145.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,442,116.00)	2.15%	(15,773,483.00)	0.20%	(15,805,223.00)
6. Total (Sum lines A1 thru A5c)		84,609,886.00	4.54%	88,448,330.00	5.96%	93,716,563.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				46,351,927.00		46,358,613.00
a. Base Salaries				326,686.00		329,138.96
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(320,000.00)		(320,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,351,927.00	0.01%	46,358,613.00	0.02%	46,367,751.96
2. Classified Salaries				11,976,466.00		12,056,944.00
a. Base Salaries				80,478.00		81,835.62
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,976,466.00	0.67%	12,056,944.00	0.68%	12,138,779.62
3. Employee Benefits	3000-3999	17,397,192.00	9.37%	19,027,483.00	9.46%	20,828,380.00
4. Books and Supplies	4000-4999	4,314,861.06	-2.95%	4,187,737.06	0.00%	4,187,737.06
5. Services and Other Operating Expenditures	5000-5999	7,070,013.00	-0.01%	7,069,412.00	0.00%	7,069,412.00
6. Capital Outlay	6000-6999	911,870.00	-98.20%	16,452.00	0.00%	16,452.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,609,185.00	0.00%	1,609,185.00	0.00%	1,609,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,032,055.00)	0.00%	(2,032,055.00)	0.00%	(2,032,055.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	905,875.00	-58.40%	376,848.00	-79.61%	76,848.00
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)		88,505,334.06	0.19%	88,670,619.06	1.80%	90,262,490.64
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,895,448.06)		(222,289.06)		3,454,072.36
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,379,260.69		7,483,812.63		7,261,523.57
2. Ending Fund Balance (Sum lines C and D1)		7,483,812.63		7,261,523.57		10,715,595.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
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	3,824,578.00		3,780,768.00		3,843,166.00
2. Unassigned/Unappropriated	9790	3,567,497.63		3,389,018.57		6,780,692.93
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,483,812.63		7,261,523.57		10,715,595.93

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,824,578.00		3,780,768.00		3,843,166.00
c. Unassigned/Unappropriated	9790	3,567,497.63		3,389,018.57		6,780,692.93
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,392,075.63		7,169,786.57		10,623,858.93
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District projected 4 less FTEs in FYs 2015-16 and additional; 4 more FTEs in 2016-17.						

Description		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)
Object Codes						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	6,856,090.60	0.00%	6,856,090.60	0.00%	6,856,090.60
3. Other State Revenues	8300-8599	11,016,227.00	0.00%	11,016,227.00	0.00%	11,016,227.00
4. Other Local Revenues	8600-8799	3,592,501.00	0.00%	3,592,501.00	0.00%	3,592,501.00
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	15,442,116.00	2.15%	15,773,483.00	0.20%	15,805,223.00
6. Total (Sum lines A1 thru A5c)		36,906,934.60	0.90%	37,238,301.60	0.09%	37,270,041.60
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				12,382,172.00		12,469,308.00
a. Base Salaries				87,136.00		87,792.41
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,382,172.00	0.70%	12,469,308.00	0.70%	12,557,100.41
2. Classified Salaries				6,955,916.00		7,003,188.00
a. Base Salaries				47,272.00		47,633.19
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,955,916.00	0.68%	7,003,188.00	0.68%	7,050,821.19
3. Employee Benefits	3000-3999	5,069,077.00	4.66%	5,305,349.00	6.65%	5,657,977.00
4. Books and Supplies	4000-4999	4,608,950.65	-37.79%	2,867,445.19	0.00%	2,867,445.19
5. Services and Other Operating Expenditures	5000-5999	3,800,292.00	-6.70%	3,545,525.00	0.00%	3,545,525.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,518,711.00	0.00%	4,518,711.00	0.00%	4,518,711.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,610,471.00	0.00%	1,610,471.00	0.00%	1,610,471.00
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)		38,980,589.65	-4.17%	37,354,997.19	1.31%	37,843,050.79
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,073,655.05)		(116,695.59)		(573,009.19)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,864,969.67		5,791,314.62		5,674,619.03
2. Ending Fund Balance (Sum lines C and D1)		5,791,314.62		5,674,619.03		5,101,609.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,791,314.62		5,674,619.03		5,101,609.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,791,314.62		5,674,619.03		5,101,609.84
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	95,130,805.00	5.25%	100,122,201.00	5.29%	105,422,174.00
2. Federal Revenues	8100-8299	6,956,090.60	0.00%	6,956,090.60	0.00%	6,956,090.60
3. Other State Revenues	8300-8599	14,252,279.00	-5.76%	13,430,694.00	0.00%	13,430,694.00
4. Other Local Revenues	8600-8799	5,127,646.00	0.00%	5,127,646.00	0.00%	5,127,646.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
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)		121,516,820.60	3.43%	125,686,631.60	4.22%	130,986,604.60
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				58,734,099.00		58,827,921.00
a. Base Salaries				413,822.00		416,931.37
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(320,000.00)		(320,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,734,099.00	0.16%	58,827,921.00	0.16%	58,924,852.37
2. Classified Salaries				18,932,382.00		19,060,132.00
a. Base Salaries				127,750.00		129,468.81
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,932,382.00	0.67%	19,060,132.00	0.68%	19,189,600.81
3. Employee Benefits	3000-3999	22,466,269.00	8.31%	24,332,832.00	8.85%	26,486,357.00
4. Books and Supplies	4000-4999	8,923,811.71	-20.94%	7,055,182.25	0.00%	7,055,182.25
5. Services and Other Operating Expenditures	5000-5999	10,870,305.00	-2.35%	10,614,937.00	0.00%	10,614,937.00
6. Capital Outlay	6000-6999	946,870.00	-94.57%	51,452.00	0.00%	51,452.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,127,896.00	0.00%	6,127,896.00	0.00%	6,127,896.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(421,584.00)	0.00%	(421,584.00)	0.00%	(421,584.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	905,875.00	-58.40%	376,848.00	-79.61%	76,848.00
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)		127,485,923.71	-1.15%	126,025,616.25	1.65%	128,105,541.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,969,103.11)		(338,984.65)		2,881,063.17
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,244,230.36		13,275,127.25		12,936,142.60
2. Ending Fund Balance (Sum lines C and D1)		13,275,127.25		12,936,142.60		15,817,205.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	5,791,314.62		5,674,619.03		5,101,609.84
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	3,824,578.00		3,780,768.00		3,843,166.00
2. Unassigned/Unappropriated	9790	3,567,497.63		3,389,018.57		6,780,692.93
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,275,127.25		12,936,142.60		15,817,205.77



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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund		0.00		0.00		0.00
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	3,824,578.00		3,780,768.00		3,843,166.00
c. Unassigned/Unappropriated	9790	3,567,497.63		3,389,018.57		6,780,692.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,392,075.63		7,169,786.57		10,623,858.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.80%		5.69%		8.29%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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)		65,792,439.00		65,792,439.00		65,792,439.00
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)		11,959.77		11,834.70		11,602.57
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		127,485,923.71		126,025,616.25		128,105,541.43
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)		127,485,923.71		126,025,616.25		128,105,541.43
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)		3,824,577.71		3,780,768.49		3,843,166.24
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)		3,824,577.71		3,780,768.49		3,843,166.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	12,134.40	12,136.57	0.0%	Met
1st Subsequent Year (2015-16)	12,011.50	12,011.50	0.0%	Met
2nd Subsequent Year (2016-17)	11,779.37	11,779.37	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	12,231	12,231	0.0%	Met
1st Subsequent Year (2015-16)	12,103	12,103	0.0%	Met
2nd Subsequent Year (2016-17)	11,866	11,866	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2011-12)	12,867	13,256		97.1%
Second Prior Year (2012-13)	12,578	12,980		96.9%
First Prior Year (2013-14)	12,269	12,546		97.8%
		Historical Average Ratio:		97.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.8%

**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)	11,960	12,231		97.8%	Met
1st Subsequent Year (2015-16)	11,835	12,103		97.8%	Met
2nd Subsequent Year (2016-17)	11,603	11,866		97.8%	Met

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2014-15)	96,397,298.00	96,899,803.00	0.5%	Met
1st Subsequent Year (2015-16)	102,602,787.00	100,262,172.00	-2.3%	Not Met
2nd Subsequent Year (2016-17)	105,800,548.00	104,850,445.00	-0.9%	Met

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

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

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

Explanation:  
(required if NOT met)

The State decreased the 2015-16 LCFF Funding Gap from 30.39% to 20.68%.

**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)	63,512,742.66	71,506,397.29	88.8%
Second Prior Year (2012-13)	67,493,615.35	77,760,477.58	86.8%
First Prior Year (2013-14)	72,915,728.64	83,744,138.86	87.1%
	Historical Average Ratio:		87.6%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.6% to 90.6%	84.6% to 90.6%	84.6% to 90.6%

**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)	75,725,585.00	87,599,459.06	86.4%	Met
1st Subsequent Year (2015-16)	77,443,040.00	88,293,771.06	87.7%	Met
2nd Subsequent Year (2016-17)	79,334,911.58	90,185,642.64	88.0%	Met

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

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

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

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

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

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2014-15)	6,628,995.00	6,956,090.60	4.9%	No
1st Subsequent Year (2015-16)	6,282,034.00	6,956,090.60	10.7%	Yes
2nd Subsequent Year (2016-17)	6,297,526.00	6,956,090.60	10.5%	Yes

**Explanation:**  
(required if Yes)

Carryovers are excluded in FYs 2015-16 and 2016-17.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2014-15)	12,440,378.00	14,252,279.00	14.6%	Yes
1st Subsequent Year (2015-16)	12,420,410.00	13,430,694.00	8.1%	Yes
2nd Subsequent Year (2016-17)	12,383,126.00	13,430,694.00	8.5%	Yes

**Explanation:**  
(required if Yes)

Common Core ends in FY 2014-15. So, no revenues generated in FYs 2015-16 and 2016-17.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2014-15)	5,086,175.00	5,127,646.00	0.8%	No
1st Subsequent Year (2015-16)	5,086,193.00	5,127,646.00	0.8%	No
2nd Subsequent Year (2016-17)	5,086,211.00	5,127,646.00	0.8%	No

**Explanation:**  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2014-15)	6,058,326.00	8,923,811.71	47.3%	Yes
1st Subsequent Year (2015-16)	5,356,416.00	7,055,182.25	31.7%	Yes
2nd Subsequent Year (2016-17)	5,228,143.00	7,055,182.25	34.9%	Yes

**Explanation:**  
(required if Yes)

In Adopted Budget, LCAP was not budgeted in FYs 2014-15, 2015-16 and 2016-17.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2014-15)	10,817,059.00	10,870,305.00	0.5%	No
1st Subsequent Year (2015-16)	10,317,190.00	10,614,937.00	2.9%	No
2nd Subsequent Year (2016-17)	10,314,874.00	10,614,937.00	2.9%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	24,155,548.00	26,336,015.60	9.0%	Not Met
1st Subsequent Year (2015-16)	23,788,637.00	25,514,430.60	7.3%	Not Met
2nd Subsequent Year (2016-17)	23,766,863.00	25,514,430.60	7.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	16,875,385.00	19,794,116.71	17.3%	Not Met
1st Subsequent Year (2015-16)	15,673,606.00	17,670,119.25	12.7%	Not Met
2nd Subsequent Year (2016-17)	15,543,017.00	17,670,119.25	13.7%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Carryovers are excluded in FYs 2015-16 and 2016-17.

**Explanation:**

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

Common Core ends in FY 2014-15. So, no revenues generated in FYs 2015-16 and 2016-17.

**Explanation:**

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

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

**Explanation:**

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

In Adopted Budget, LCAP was not budgeted in FYs 2014-15, 2015-16 and 2016-17.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,289,162.00	3,227,035.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.8%	5.7%	8.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.9%	2.8%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			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)	(3,895,448.06)	88,505,334.06	4.4%	Not Met
1st Subsequent Year (2015-16)	(222,289.06)	88,670,619.06	0.3%	Met
2nd Subsequent Year (2016-17)	3,454,072.36	90,262,490.64	N/A	Met

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

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

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

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

Adult Ed was under budgeted by \$800K, Contributions (Special Ed) understated \$200K, MAA revenue overprojected \$250K, LCAP new dollars and Add'l teachers of \$2.1M were not budgeted in Adopted.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2014-15)		13,275,127.25	Met
1st Subsequent Year (2015-16)		12,936,142.60	Met
2nd Subsequent Year (2016-17)		15,817,205.77	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)		9,888,387.09	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,960	11,835	11,603
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
65,792,439.00	65,792,439.00	65,792,439.00

**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 01I, objects 1000-7999) (Form MYPI, Line B11)	127,485,923.71	126,025,616.25	128,105,541.43
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	127,485,923.71	126,025,616.25	128,105,541.43
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,824,577.71	3,780,768.49	3,843,166.24
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)	3,824,577.71	3,780,768.49	3,843,166.24

**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)	3,824,578.00	3,780,768.00	3,843,166.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,567,497.63	3,389,018.57	6,780,692.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,392,075.63	7,169,786.57	10,623,858.93
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.80%	5.69%	8.29%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,824,577.71</b>	<b>3,780,768.49</b>	<b>3,843,166.24</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

A Potential TRAns for FY 2015-16.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(15,201,902.00)	(15,442,116.00)	1.6%	240,214.00	Met
1st Subsequent Year (2015-16)	(15,494,053.00)	(15,773,483.00)	1.8%	279,430.00	Met
2nd Subsequent Year (2016-17)	(15,539,286.00)	(15,805,223.00)	1.7%	265,937.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	50,000.00	50,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	50,000.00	50,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	50,000.00	50,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	0.00	905,875.00	New	905,875.00	Not Met
1st Subsequent Year (2015-16)	0.00	376,848.00	New	376,848.00	Not Met
2nd Subsequent Year (2016-17)	0.00	76,848.00	New	76,848.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Under budgeted Adult Ed 800K and Special Ed \$200K

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

Explanation:  
(required if NOT met)

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

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

From General Fund to Enterprise Fund (Adult Ed) \$829K and to Child Development Fund \$77K for FY 2014-15. GF to Enterprise Fund (Adult Ed) \$300K, Child Development Fund \$77K. GF to Child Development Fund \$77K.

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

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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The Increase in debt service payments are related to the issuance of General Obligation Bonds (Measure CC) which are paid by Local Property Tax Assessments.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- 
- b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,737,951.00	6,737,951.00
6,737,951.00	6,737,951.00

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

Actuarial	Actuarial
July 2011	July 2011

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

## 3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
728,349.00	728,349.00
533,742.00	533,742.00
533,742.00	533,742.00

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

533,742.00	474,714.00
533,742.00	473,732.00
533,742.00	473,732.00

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

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

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits

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

104	104
104	104
104	104

## 4. Comments:

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

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

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

Yes

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

No

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

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
1,883,851.00	1,883,851.00
1,883,851.00	1,883,851.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
880,679.00	880,679.00
880,679.00	880,679.00
880,679.00	880,679.00

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

880,679.00	880,679.00
880,679.00	880,679.00
880,679.00	880,679.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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	568.5	568.8	564.8	560.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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:

May 19, 2014

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

n/a

If Yes, date of budget revision board adoption:

May 19, 2014

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

1,828,941

1,828,941

1,828,941

% change in salary schedule from prior year  
or

4.1%

**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)

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

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

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

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

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

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


--

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
434,791	434,791	434,791
0.7%	0.7%	0.7%

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**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	459.3	481.2	481.2	481.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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:

May 19, 2014

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 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

616,287

616,287

616,287

% change in salary schedule from prior year  
or

3.5%

**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**

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

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

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

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

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


--

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
127,571	127,571	127,571
0.7%	0.7%	0.7%

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

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

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

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

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




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

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

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

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

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	120.5	124.5	124.5	124.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(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

4. Amount included for any tentative salary schedule increases

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

## 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?

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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?

Yes

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

No

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

No

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.)

No

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

Yes

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

Comments:  
(optional)

Jennifer Root, CBO as of 07/02/2014

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

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19-64436-0000000

First Interim  
2014-15 Original Budget  
Technical Review Checks

Covina-Valley Unified

Los Angeles 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

### EXPORT CHECKS

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

PASSED

Checks Completed.

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First Interim  
2014-15 Projected Totals  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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## **GENERAL LEDGER CHECKS**

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

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by resource.

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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).

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PASSED

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PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

## EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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First Interim  
2014-15 Actuals to Date  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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## **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.