



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT

"Creating Extraordinary Futures!"

2014-15 Second Interim Report



March 16, 2015

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2014-15 Second Interim Assumptions

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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: March 16, 2015

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

From: Jennifer Root, Chief Business Officer

RE: 2014-15 Second Interim Budget

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 Second Interim Report for 2014-15 is due to the Los Angeles County Office of Education by March 15, 2015.

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
Second Interim Assumptions

Summary of Second Interim Assumptions

Amount represents per-student level of funding:

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Funded ADA	12,305	11,965	11,746
Decrease in Funded ADA	(415)	(340)	(219)
<u>Prior Year Base Revenue</u>	\$5,660	\$6,462	\$7,130
% Increase per Student	14.17%	10.34%	5.23%
Cost Increase per Student	\$802	\$668	\$373
	\$6,462	\$7,130	\$7,503

Amount represents per-student funding for Categorical Programs:

12-13 Categorical Funding
(Tier III Programs)

<u>Prior Year Revenue</u>	\$1,279	\$1,323	\$1,361
% Increase per Student	3.44%	2.87%	0.18%
Cost Increase per Student	\$44	\$38	\$25
	\$1,323	\$1,361	\$1,386

<u>Prior Year Revenue</u>	\$6,939	\$7,785	\$8,491
% Increase per Student	12.12%	9.07%	4.69%
Cost Increase per Student	\$846	\$706	\$398
	\$7,785	\$8,491	\$8,889

Amount represents per-student funding for combined totals

Second 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	\$128	\$128	\$128
Prop 98	\$34	\$34	\$34
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$288,839	Plus \$171,172
Routine Repair & Maintenance	As Budgeted	Plus \$2,834,163	Plus \$21,404
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	\$495,112	\$532,458
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	\$400,000	\$700,000
<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 12,305 for the budget year.
- Based on 2014-15 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$120,021,291. 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 \$96.5 million, an increase of \$8.2 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)
 - ✓ \$69.6 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 \$80 thousand from prior year. Program funding is computed at \$128 per unit of Annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$520 thousand, a decrease of \$30 thousand from prior year. Program funding is computed at \$34 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 19th 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 improvement 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	\$495,112
2016-17	\$532,458

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%

STRS is \$4.4M and PERS \$1.1 accumulative three year costs.

Contribution for Health and Welfare Benefits

- In November 2013, 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, shown are the new annual contribution levels for plan year 2014.

New Four Tier Contribution Tables:

Blue Cross (HMO)	District Contribution	Employee Contribution	Combined Totals
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

Blue Cross (PPO)	District Contribution	Employee Contribution	Combined Totals
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

Kaiser	District Contribution	Employee Contribution	Combined Totals
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

- 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
Transitional Kindergarten through Third	3,330	22:1
Fourth through Fifth	1,670	35:1
Sixth through Twelfth	7,269	37:1

Noteworthy Expenditures in General Fund Unrestricted:

- 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) \$110 thousand
 - Nutrition Services (Fund 13) \$311 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 \$14.4 million, a difference of \$0.7 million.
- Noteworthy changes in contribution levels from prior year
 - ✓ Special Education - \$0.7 million
 - ✓ Routine Restricted Maintenance - \$227 thousand
- Contributions for Special Education are budgeted at \$11.0 million.

Section IV
Local Control Accountability Plan

Overview:

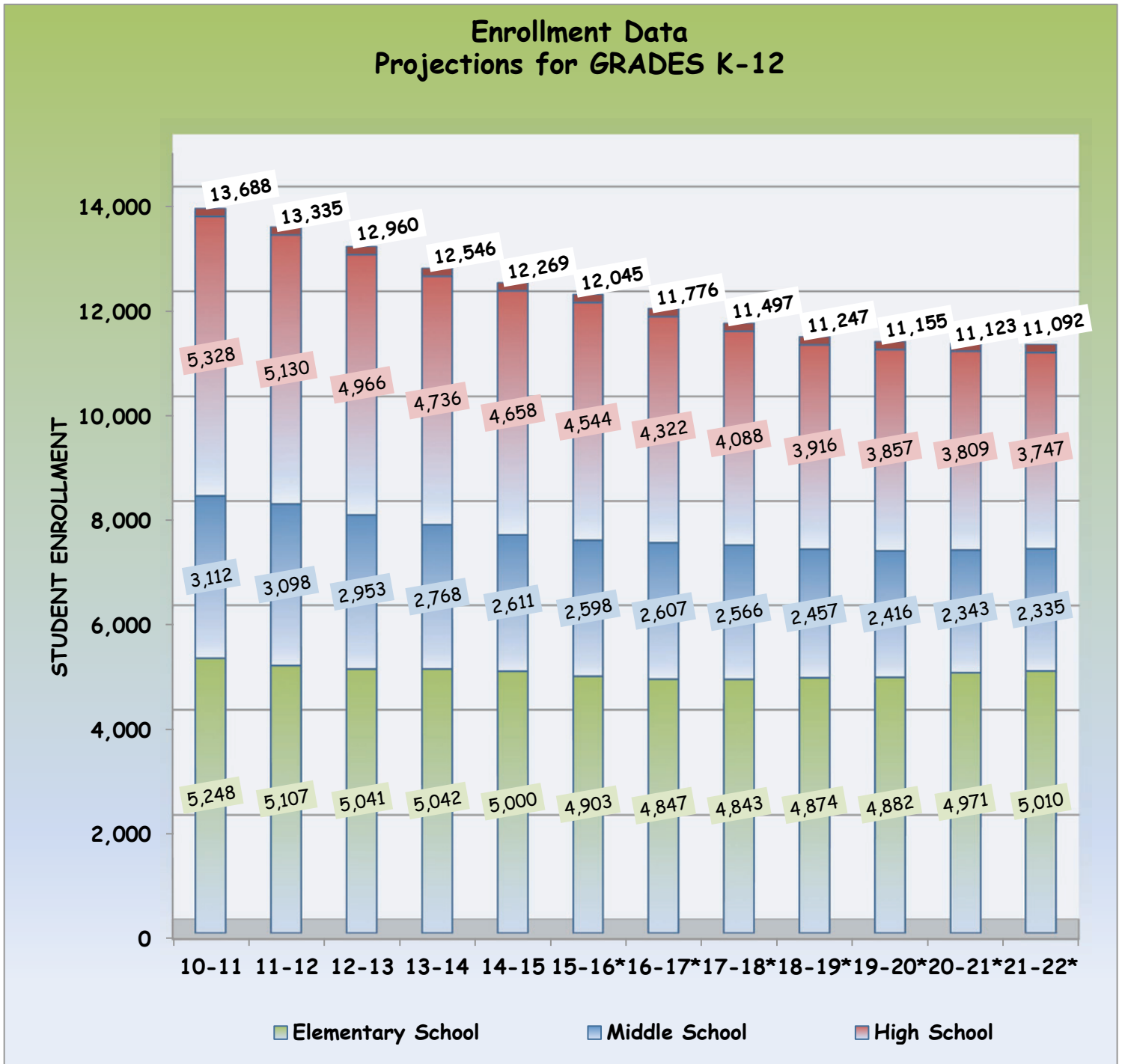
- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- 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 Second Interim Budget for the abovementioned stipends total \$7.0 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 16th 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.

Section V

Financial Analysis

Student Enrollment Trends:

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

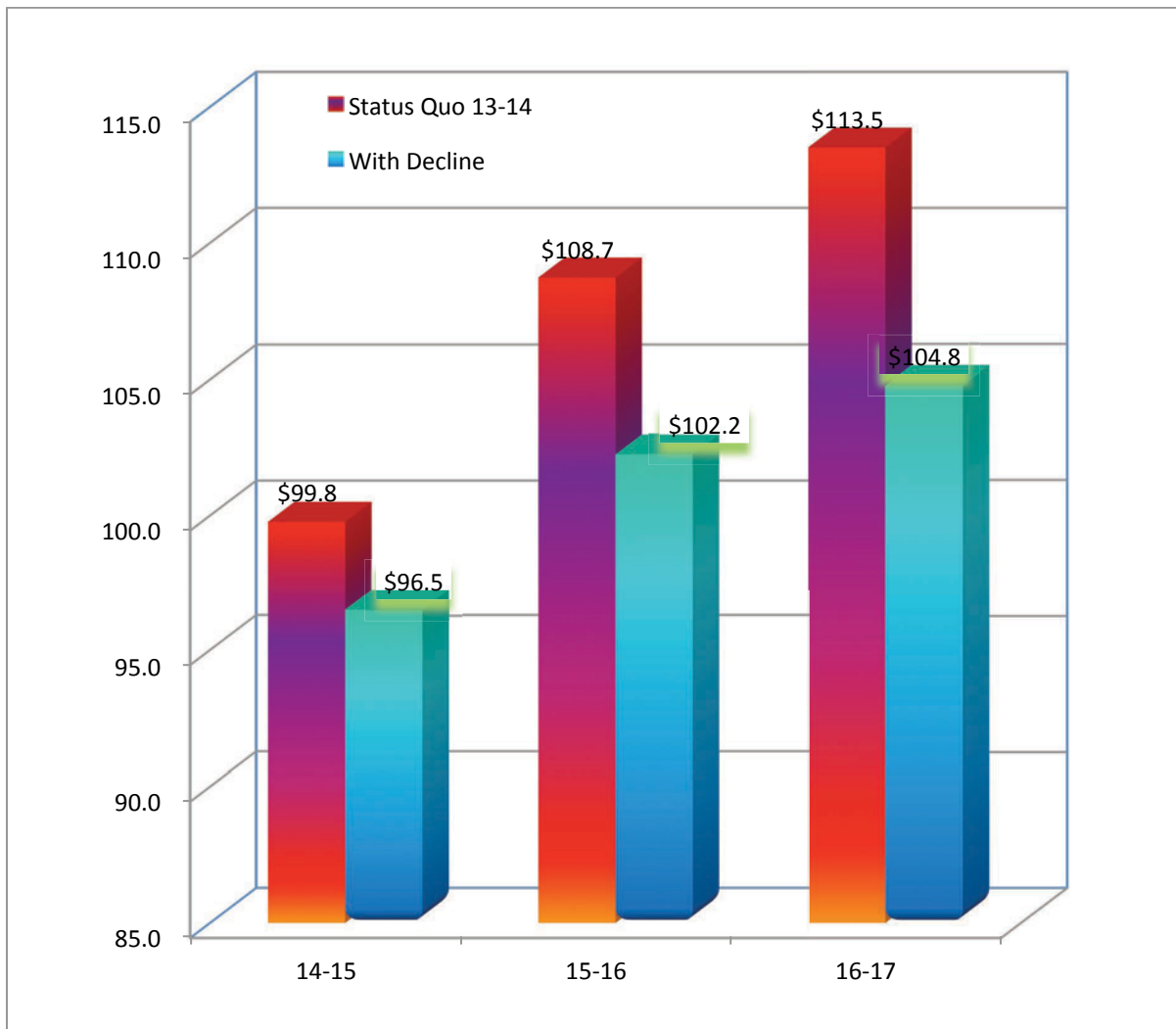


- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last 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 2,597 students.

Fiscal Impact of Enrollment Decline:

- Based on most recent projections from our demographer (Davis Demographics), the District is projecting a decline in funding by \$685/ADA through 2016-17. The bar graph shown below illustrates the loss of District Base Funding (LCFF) to be estimated at \$18.5 million over a three-year period.

LCFF Projected Revenues



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 \$7.3 million, a decrease of \$4 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 assigned amount of the District reserves is now budgeted at \$821 thousand.
 - ✓ The unassigned/unappropriated amount of the District reserves is now budgeted at \$2.5 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 \$4.8 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 340
- LCFF Gap Funding is budgeted at 32.19%
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Salary increases for Step/Column/Longevity
 - ✓ Increase in STRS & PERS rates
- Added General Fund contributions
 - ✓ Special Education
 - ✓ Routine Repair & Maintenance (3% of total expenditures)

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 219
- LCFF Gap Funding is budgeted at 23.71%
- Updated Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Salary increases for Step/Column/Longevity
 - ✓ Increase in STRS & PERS rates
- Added General Fund contributions
 - ✓ Special Education
 - ✓ Routine Repair & Maintenance (3% of total expenditures)

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.

	Second Interim 2014-15	Projected 2015-16	Projected 2016-17
Beginning Fund Balance	\$19,244,230	\$13,459,596	\$14,973,923
Audit Adjustment/Restatement			
Revised Fund Balance	\$19,254,490	\$13,459,596	\$14,973,923
Annual Revenues (includes other financing sources)	\$121,685,346	\$126,532,489	\$129,279,731
Annual Expenditures (includes other financing sources)	\$127,480,240	\$125,018,162	\$126,602,973
Changes in Fund Balance	(\$5,794,894)	\$1,514,327	\$2,676,758
Projected Ending Fund Balance	\$13,459,596	\$14,973,923	\$17,650,681
I. Unavailable Reserves:	<u>\$7,054,112</u>	<u>\$10,168,608</u>	<u>\$11,983,764</u>
1.) Nonspendable:			
1. Revolving Cash	\$35,000	\$35,000	\$35,000
2. Inventory	\$56,737	\$56,737	\$56,737
2.) Restricted Program Balances	\$6,140,790	\$7,129,149	\$8,276,121
3.) Assigned	\$821,585	\$2,947,722	\$3,615,906
II. Total Unrestricted Fund Balance	\$6,405,484	\$4,805,315	\$5,666,917
1.) Reserve for Economic Uncertainty (3%)	\$3,824,408	\$3,750,545	\$3,798,090
2.) Available Reserves (See Footnote)	\$2,581,076	\$1,054,770	\$1,868,827
III. Available Reserves (Unrestricted Fund)	5.02%	3.84%	4.48%

Section VIII

Budget Reports

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ 94,597,298	\$ 95,130,805	\$ 94,633,317
Federal Revenues	250,000	100,000	-
Other State Revenues	2,414,467	3,236,052	3,266,676
Other Local Revenues	1,520,145	1,520,145	1,520,145
Total Revenues	<u>98,781,910</u>	<u>99,987,002</u>	<u>99,420,138</u>
Expenditures:			
Certificated Salaries	45,162,051	46,351,927	46,657,296
Classified Salaries	12,200,982	11,976,466	11,653,585
Employee Benefits	17,967,644	17,397,192	17,839,593
Books and Supplies	3,486,713	4,314,861	4,228,820
Services and Other Operating	7,010,819	7,070,013	7,253,599
Capital Outlay	911,870	911,870	911,870
Other Outgo - Excluding Indirect Costs	1,609,185	1,609,185	1,874,185
Other Outgo - Indirect Costs	(1,893,521)	(2,032,055)	(2,032,158)
Total Expenditures	<u>86,455,743</u>	<u>87,599,459</u>	<u>88,386,790</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>12,326,167</u>	<u>12,387,543</u>	<u>11,033,348</u>
Other Financing Sources (Uses)			
Interfund Transfers In	50,000	50,000	50,000
Interfund Transfers Out	-	905,875	756,112
Contributions	(15,201,902)	(15,442,116)	(14,412,950)
Total Other Financing Sources (Uses)	<u>(15,151,902)</u>	<u>(16,297,991)</u>	<u>(15,119,062)</u>
Net Increase (Decrease) In Fund Balance	(2,825,735)	(3,910,448)	(4,085,714)
Beginning Fund Balance	10,531,376	11,350,954	11,361,213
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	10,531,376	11,350,954	11,361,213
Ending Fund Balance	<u>\$ 7,705,641</u>	<u>\$ 7,440,506</u>	<u>\$ 7,275,499</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	35,000	35,000	35,000
Stores	56,737	56,737	56,737
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	821,585
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	3,685,966	3,824,578	3,824,408
Unassigned/Unappropriated Amount	3,927,938	3,524,191	2,537,769
Ending Fund Balance	<u>\$ 7,705,641</u>	<u>\$ 7,440,506</u>	<u>\$ 7,275,499</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - RESTRICTED

	2014-2015 Projected Budget	2014-2015 Second Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	6,306,247	6,783,343	6,816,375
Other State Revenues	8,776,084	9,766,400	10,346,507
Other Local Revenues	3,551,030	3,592,501	3,714,751
Total Revenues	<u>18,633,361</u>	<u>20,142,244</u>	<u>20,877,633</u>
Expenditures:			
Certificated Salaries	11,692,386	12,239,492	11,691,098
Classified Salaries	6,765,772	6,773,360	6,004,309
Employee Benefits	4,781,035	4,963,638	5,131,756
Books and Supplies	2,436,890	4,474,228	4,925,091
Services and Other Operating	3,806,240	3,580,744	3,624,847
Capital Outlay	-	-	-
Other Outgo - Excluding Indirect Costs	4,073,711	4,073,711	4,073,711
Other Outgo - Indirect Costs	1,586,329	1,610,471	1,610,574
Total Expenditures	<u>35,142,363</u>	<u>37,715,644</u>	<u>37,061,386</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(16,509,002)</u>	<u>(17,573,400)</u>	<u>(16,183,753)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	15,201,902	15,442,116	14,412,950
Total Other Financing Sources (Uses)	<u>15,201,902</u>	<u>15,442,116</u>	<u>14,412,950</u>
Net Increase (Decrease) In Fund Balance	(1,307,100)	(2,131,284)	(1,770,803)
Beginning Fund Balance	4,827,980	4,827,634	4,827,634
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	4,827,980	4,827,634	4,827,634
Ending Fund Balance	<u>\$ 3,520,880</u>	<u>\$ 2,696,350</u>	<u>\$ 3,056,831</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	3,520,880	2,696,350	3,056,831
Committed	-	-	-
Assigned	-	-	-
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 3,520,880</u>	<u>\$ 2,696,350</u>	<u>\$ 3,056,831</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - SELPA TRUST

	2014-2015 Projected Budget	2014-2015 Second Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	72,748	72,748	72,748
Other State Revenues	1,249,827	1,249,827	1,249,827
Other Local Revenues	15,000	15,000	15,000
Total Revenues	<u>1,337,575</u>	<u>1,337,575</u>	<u>1,337,575</u>
Expenditures:			
Certificated Salaries	142,671	142,680	142,680
Classified Salaries	185,660	182,556	189,924
Employee Benefits	104,797	105,439	109,077
Books and Supplies	134,723	134,723	134,723
Services and Other Operating	219,548	219,548	219,548
Capital Outlay	35,000	35,000	35,000
Other Outgo - Excluding Indirect Costs	445,000	445,000	445,000
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>1,267,399</u>	<u>1,264,946</u>	<u>1,275,952</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>70,176</u>	<u>72,629</u>	<u>61,623</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	70,176	72,629	61,623
Beginning Fund Balance	2,724,408	3,065,642	3,065,642
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	2,724,408	3,065,642	3,065,642
Ending Fund Balance	<u>\$ 2,794,584</u>	<u>\$ 3,138,271</u>	<u>\$ 3,127,265</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	2,758,974	3,109,964	3,098,958
Committed	-	-	-
Assigned	-	-	-
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	35,610	28,307	28,307
Ending Fund Balance	<u>\$ 2,794,584</u>	<u>\$ 3,138,271</u>	<u>\$ 3,127,265</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - COMBINED

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ 94,597,298	\$ 95,130,805	\$ 94,633,317
Federal Revenues	6,628,995	6,956,091	6,889,123
Other State Revenues	12,440,378	14,252,279	14,863,010
Other Local Revenues	5,086,175	5,127,646	5,249,896
Total Revenues	<u>118,752,846</u>	<u>121,466,821</u>	<u>121,635,346</u>
Expenditures:			
Certificated Salaries	56,997,108	58,734,099	58,491,074
Classified Salaries	19,152,414	18,932,382	17,847,818
Employee Benefits	22,853,476	22,466,269	23,080,426
Books and Supplies	6,058,326	8,923,812	9,288,634
Services and Other Operating	11,036,607	10,870,305	11,097,994
Capital Outlay	946,870	946,870	946,870
Other Outgo - Excluding Indirect Costs	6,127,896	6,127,896	6,392,896
Other Outgo - Indirect Costs	(307,192)	(421,584)	(421,584)
Total Expenditures	<u>122,865,505</u>	<u>126,580,049</u>	<u>126,724,128</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(4,112,659)</u>	<u>(5,113,228)</u>	<u>(5,088,782)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	50,000	50,000	50,000
Interfund Transfers Out	-	905,875	756,112
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>955,875</u>	<u>806,112</u>
Net Increase (Decrease) In Fund Balance	(4,062,659)	(5,969,103)	(5,794,894)
Beginning Fund Balance	18,083,764	19,244,230	19,254,489
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	18,083,764	19,244,230	19,254,489
Ending Fund Balance	<u>\$ 14,021,105</u>	<u>\$ 13,275,127</u>	<u>\$ 13,459,596</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	35,000	35,000	35,000
Stores	56,737	56,737	56,737
Restricted	6,279,854	5,806,315	6,155,790
Committed	-	-	-
Assigned	-	-	821,585
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	3,685,966	3,824,578	3,824,408
Unassigned/Unappropriated Amount	3,963,548	3,552,498	2,566,076
Ending Fund Balance	<u>\$ 14,021,105</u>	<u>\$ 13,275,127</u>	<u>\$ 13,459,596</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION PASS-THROUGH FUND

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

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

ADULT EDUCATION FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ 1,800,000	\$ 1,768,998	\$ 1,849,055
Federal Revenues	-	19,524	19,524
Other State Revenues	-	-	-
Other Local Revenues	1,000,003	743,982	371,548
Total Revenues	<u>2,800,003</u>	<u>2,532,504</u>	<u>2,240,127</u>
Expenditures:			
Certificated Salaries	1,029,617	507,919	580,065
Classified Salaries	315,323	779,434	762,577
Employee Benefits	669,751	447,361	418,063
Books and Supplies	370,272	377,959	117,707
Services and Other Operating	404,774	404,775	349,877
Capital Outlay	-	19,524	19,524
Other Outgo - Excluding Indirect Costs	-	-	-
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>2,789,737</u>	<u>2,536,972</u>	<u>2,247,812</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>10,266</u>	<u>(4,468)</u>	<u>(7,686)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	10,266	(4,468)	(7,686)
Beginning Fund Balance	8,086	7,686	7,686
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	8,086	7,686	7,686
Ending Fund Balance	<u>\$ 18,352</u>	<u>\$ 3,218</u>	<u>\$ 0</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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	597,559	603,128	605,114
Other State Revenues	1,051,852	1,062,084	1,125,095
Other Local Revenues	33,945	29,634	29,634
Total Revenues	<u>1,683,356</u>	<u>1,694,846</u>	<u>1,759,843</u>
Expenditures:			
Certificated Salaries	540,932	637,593	624,787
Classified Salaries	399,344	384,610	361,718
Employee Benefits	303,576	324,760	306,011
Books and Supplies	164,696	228,782	309,697
Services and Other Operating	150,529	106,156	106,673
Capital Outlay	-		
Other Outgo - Excluding Indirect Costs	3,170	3,170	3,170
Other Outgo - Indirect Costs	105,965	109,900	109,900
Total Expenditures	<u>1,668,212</u>	<u>1,794,971</u>	<u>1,821,956</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>15,144</u>	<u>(100,125)</u>	<u>(62,113)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	76,848	76,848
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>76,848</u>	<u>76,848</u>
Net Increase (Decrease) In Fund Balance	15,144	(23,277)	14,735
Beginning Fund Balance	79,160	28,402	28,402
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	79,160	28,402	28,402
Ending Fund Balance	<u>\$ 94,304</u>	<u>\$ 5,125</u>	<u>\$ 43,137</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	94,033	5,125	5,125
Committed	-	-	-
Assigned	271		38,012
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 94,304</u>	<u>\$ 5,125</u>	<u>\$ 43,137</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CAFETERIA SPECIAL REVENUE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	4,452,070	4,452,070	4,379,434
Other State Revenues	385,765	385,765	379,895
Other Local Revenues	863,240	863,240	811,597
Total Revenues	<u>5,701,075</u>	<u>5,701,075</u>	<u>5,570,926</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	2,097,208	2,057,056	2,104,615
Employee Benefits	687,547	598,597	698,191
Books and Supplies	2,622,117	2,741,456	2,795,848
Services and Other Operating	223,925	263,171	267,836
Capital Outlay	-	-	-
Other Outgo - Excluding Indirect Costs	2,542	2,547	2,638
Other Outgo - Indirect Costs	201,227	311,684	311,684
Total Expenditures	<u>5,834,566</u>	<u>5,974,511</u>	<u>6,180,812</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(133,491)</u>	<u>(273,436)</u>	<u>(609,886)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(133,491)	(273,436)	(609,886)
Beginning Fund Balance	4,822,052	5,330,495	5,330,495
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	4,822,052	5,330,495	5,330,495
Ending Fund Balance	<u>\$ 4,688,561</u>	<u>\$ 5,057,059</u>	<u>\$ 4,720,609</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	4,679,387	5,032,936	4,696,487
Committed	-	-	-
Assigned	9,174	24,122	24,122
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 4,688,561</u>	<u>\$ 5,057,059</u>	<u>\$ 4,720,609</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	1,248	1,248
Services and Other Operating	-	-	-
Capital Outlay	-	520,730	520,730
Other Outgo - Excluding Indirect Costs	-	-	-
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>-</u>	<u>521,978</u>	<u>521,978</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>(521,978)</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>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	(521,978)	(521,978)
Beginning Fund Balance	-	521,978	521,978
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	-	521,978	521,978
Ending Fund Balance	<u>\$ -</u>	<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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BUILDING FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	80,790	80,965	105,965
Total Revenues	<u>80,790</u>	<u>80,965</u>	<u>105,965</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	-	206,840	207,600
Employee Benefits	-	68,400	69,193
Books and Supplies	1,521,376	1,599,176	1,806,176
Services and Other Operating	175,000	184,750	281,750
Capital Outlay	980,223	10,995,167	13,467,267
Other Outgo - Excluding Indirect Costs	157,500	372,500	372,500
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>2,834,099</u>	<u>13,426,833</u>	<u>16,204,486</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(2,753,309)</u>	<u>(13,345,868)</u>	<u>(16,098,521)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(2,753,309)	(13,345,868)	(16,098,521)
Beginning Fund Balance	24,599,356	25,078,542	25,078,542
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	24,599,356	25,078,542	25,078,542
Ending Fund Balance	<u>\$ 21,846,047</u>	<u>\$ 11,732,674</u>	<u>\$ 8,980,021</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	21,846,047	11,732,674	8,980,021
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 21,846,047</u>	<u>\$ 11,732,674</u>	<u>\$ 8,980,021</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CAPITAL FACILITIES FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	190,550	190,550	190,550
Total Revenues	<u>190,550</u>	<u>190,550</u>	<u>190,550</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	191,613	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>	<u>191,613</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>190,550</u>	<u>(1,063)</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>	<u>-</u>
Net Increase (Decrease) In Fund Balance	190,550	(1,063)	(1,063)
Beginning Fund Balance	-	1,063	1,063
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	-	1,063	1,063
Ending Fund Balance	<u>\$ 190,550</u>	<u>\$ 0</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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>-</u>	<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>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<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>	<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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>-</u>	<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>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<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>	<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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	8,575,066	8,575,066	8,575,066
Total Revenues	<u>8,575,066</u>	<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	9,436,363
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>9,436,363</u>	<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>	<u>(861,297)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(861,297)	(861,297)	(861,297)
Beginning Fund Balance	6,278,891	6,278,891	6,278,891
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	6,278,891	6,278,891	6,278,891
Ending Fund Balance	<u>\$ 5,417,594</u>	<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	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>	<u>\$ 5,417,594</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

OTHER ENTERPRISE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	477,715	728,652	1,101,086
Total Revenues	<u>477,715</u>	<u>728,652</u>	<u>1,101,086</u>
Expenses:			
Certificated Salaries	268	710,553	627,945
Classified Salaries	299,815	412,541	423,691
Employee Benefits	82,398	306,228	301,604
Books and Supplies	12,693	12,693	278,945
Services and Other Operating	7,536	7,536	91,284
Capital Outlay	-	-	-
Other Outgo - Excluding Indirect Costs	-	-	-
Other Outgo - Indirect Costs	-	-	-
Total Expenses	<u>402,710</u>	<u>1,449,551</u>	<u>1,723,469</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>75,005</u>	<u>(720,899)</u>	<u>(622,383)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	13,937	842,964	693,201
Interfund Transfers Out	63,937	63,937	63,937
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>779,027</u>	<u>629,264</u>
Net Increase (Decrease) In Net Position	25,005	58,128	6,881
Beginning Net Position	163,242	273,071	273,071
Audit Adjustments	-	-	-
Adjusted Beginning Net Position	163,242	273,071	273,071
Ending Net Position	<u>\$ 188,247</u>	<u>\$ 331,199</u>	<u>\$ 279,952</u>
Components of Ending Net Position:			
Net Investment in Capital Assets	-	-	-
Restricted Net Position	-	-	-
Unrestricted Net Position	188,247	331,199	279,952
Ending Net Position	<u>\$ 188,247</u>	<u>\$ 331,199</u>	<u>\$ 279,952</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SELF INSURANCE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	13,799,876	13,799,876	13,799,876
Total Revenues	<u>13,799,876</u>	<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	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>	<u>14,221,810</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(421,934)</u>	<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>	<u>-</u>
Net Increase (Decrease) In Net Position	(421,934)	(421,934)	(421,934)
Beginning Net Position	1,687,539	2,044,855	2,044,855
Audit Adjustments	-	-	-
Adjusted Beginning Net Position	1,687,539	2,044,855	2,044,855
Ending Net Position	<u>\$ 1,265,605</u>	<u>\$ 1,622,921</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	1,622,921
Ending Net Position	<u>\$ 1,265,605</u>	<u>\$ 1,622,921</u>	<u>\$ 1,622,921</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ 94,597,298	\$ 95,130,805	\$ 94,633,317
Federal Revenues	250,000	100,000	-
Other State Revenues	2,414,467	3,236,052	3,266,676
Other Local Revenues	1,520,145	1,520,145	1,520,145
Total Revenues	<u>98,781,910</u>	<u>99,987,002</u>	<u>99,420,138</u>
Expenditures:			
Certificated Salaries	45,162,051	46,351,927	46,657,296
Classified Salaries	12,200,982	11,976,466	11,653,585
Employee Benefits	17,967,644	17,397,192	17,839,593
Books and Supplies	3,486,713	4,314,861	4,228,820
Services and Other Operating	7,010,819	7,070,013	7,253,599
Capital Outlay	911,870	911,870	911,870
Other Outgo - Excluding Indirect Costs	1,609,185	1,609,185	1,874,185
Other Outgo - Indirect Costs	(1,893,521)	(2,032,055)	(2,032,158)
Total Expenditures	<u>86,455,743</u>	<u>87,599,459</u>	<u>88,386,790</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>12,326,167</u>	<u>12,387,543</u>	<u>11,033,348</u>
Other Financing Sources (Uses)			
Interfund Transfers In	50,000	50,000	50,000
Interfund Transfers Out	-	905,875	756,112
Contributions	(15,201,902)	(15,442,116)	(14,412,950)
Total Other Financing Sources (Uses)	<u>(15,151,902)</u>	<u>(16,297,991)</u>	<u>(15,119,062)</u>
Net Increase (Decrease) In Fund Balance	(2,825,735)	(3,910,448)	(4,085,714)
Beginning Fund Balance	10,531,376	11,350,954	11,361,213
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	10,531,376	11,350,954	11,361,213
Ending Fund Balance	<u>\$ 7,705,641</u>	<u>\$ 7,440,506</u>	<u>\$ 7,275,499</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	35,000	35,000	35,000
Stores	56,737	56,737	56,737
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	821,585
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	3,685,966	3,824,578	3,824,408
Unassigned/Unappropriated Amount	3,927,938	3,524,191	2,537,769
Ending Fund Balance	<u>\$ 7,705,641</u>	<u>\$ 7,440,506</u>	<u>\$ 7,275,499</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - RESTRICTED

	2014-2015 Projected Budget	2014-2015 Second Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	6,306,247	6,783,343	6,816,375
Other State Revenues	8,776,084	9,766,400	10,346,507
Other Local Revenues	3,551,030	3,592,501	3,714,751
Total Revenues	<u>18,633,361</u>	<u>20,142,244</u>	<u>20,877,633</u>
Expenditures:			
Certificated Salaries	11,692,386	12,239,492	11,691,098
Classified Salaries	6,765,772	6,773,360	6,004,309
Employee Benefits	4,781,035	4,963,638	5,131,756
Books and Supplies	2,436,890	4,474,228	4,925,091
Services and Other Operating	3,806,240	3,580,744	3,624,847
Capital Outlay	-	-	-
Other Outgo - Excluding Indirect Costs	4,073,711	4,073,711	4,073,711
Other Outgo - Indirect Costs	1,586,329	1,610,471	1,610,574
Total Expenditures	<u>35,142,363</u>	<u>37,715,644</u>	<u>37,061,386</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(16,509,002)</u>	<u>(17,573,400)</u>	<u>(16,183,753)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	15,201,902	15,442,116	14,412,950
Total Other Financing Sources (Uses)	<u>15,201,902</u>	<u>15,442,116</u>	<u>14,412,950</u>
Net Increase (Decrease) In Fund Balance	(1,307,100)	(2,131,284)	(1,770,803)
Beginning Fund Balance	4,827,980	4,827,634	4,827,634
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	4,827,980	4,827,634	4,827,634
Ending Fund Balance	<u>\$ 3,520,880</u>	<u>\$ 2,696,350</u>	<u>\$ 3,056,831</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	3,520,880	2,696,350	3,056,831
Committed	-	-	-
Assigned	-	-	-
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 3,520,880</u>	<u>\$ 2,696,350</u>	<u>\$ 3,056,831</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - SELPA TRUST

	2014-2015 Projected Budget	2014-2015 Second Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	72,748	72,748	72,748
Other State Revenues	1,249,827	1,249,827	1,249,827
Other Local Revenues	15,000	15,000	15,000
Total Revenues	<u>1,337,575</u>	<u>1,337,575</u>	<u>1,337,575</u>
Expenditures:			
Certificated Salaries	142,671	142,680	142,680
Classified Salaries	185,660	182,556	189,924
Employee Benefits	104,797	105,439	109,077
Books and Supplies	134,723	134,723	134,723
Services and Other Operating	219,548	219,548	219,548
Capital Outlay	35,000	35,000	35,000
Other Outgo - Excluding Indirect Costs	445,000	445,000	445,000
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>1,267,399</u>	<u>1,264,946</u>	<u>1,275,952</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>70,176</u>	<u>72,629</u>	<u>61,623</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	70,176	72,629	61,623
Beginning Fund Balance	2,724,408	3,065,642	3,065,642
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	2,724,408	3,065,642	3,065,642
Ending Fund Balance	<u>\$ 2,794,584</u>	<u>\$ 3,138,271</u>	<u>\$ 3,127,265</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	2,758,974	3,109,964	3,098,958
Committed	-	-	-
Assigned	-	-	-
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	35,610	28,307	28,307
Ending Fund Balance	<u>\$ 2,794,584</u>	<u>\$ 3,138,271</u>	<u>\$ 3,127,265</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - COMBINED

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ 94,597,298	\$ 95,130,805	\$ 94,633,317
Federal Revenues	6,628,995	6,956,091	6,889,123
Other State Revenues	12,440,378	14,252,279	14,863,010
Other Local Revenues	5,086,175	5,127,646	5,249,896
Total Revenues	<u>118,752,846</u>	<u>121,466,821</u>	<u>121,635,346</u>
Expenditures:			
Certificated Salaries	56,997,108	58,734,099	58,491,074
Classified Salaries	19,152,414	18,932,382	17,847,818
Employee Benefits	22,853,476	22,466,269	23,080,426
Books and Supplies	6,058,326	8,923,812	9,288,634
Services and Other Operating	11,036,607	10,870,305	11,097,994
Capital Outlay	946,870	946,870	946,870
Other Outgo - Excluding Indirect Costs	6,127,896	6,127,896	6,392,896
Other Outgo - Indirect Costs	(307,192)	(421,584)	(421,584)
Total Expenditures	<u>122,865,505</u>	<u>126,580,049</u>	<u>126,724,128</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(4,112,659)</u>	<u>(5,113,228)</u>	<u>(5,088,782)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	50,000	50,000	50,000
Interfund Transfers Out	-	905,875	756,112
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>955,875</u>	<u>806,112</u>
Net Increase (Decrease) In Fund Balance	(4,062,659)	(5,969,103)	(5,794,894)
Beginning Fund Balance	18,083,764	19,244,230	19,254,489
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	18,083,764	19,244,230	19,254,489
Ending Fund Balance	<u>\$ 14,021,105</u>	<u>\$ 13,275,127</u>	<u>\$ 13,459,596</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	35,000	35,000	35,000
Stores	56,737	56,737	56,737
Restricted	6,279,854	5,806,315	6,155,790
Committed	-	-	-
Assigned	-	-	821,585
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	3,685,966	3,824,578	3,824,408
Unassigned/Unappropriated Amount	3,963,548	3,552,498	2,566,076
Ending Fund Balance	<u>\$ 14,021,105</u>	<u>\$ 13,275,127</u>	<u>\$ 13,459,596</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION PASS-THROUGH FUND

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

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

ADULT EDUCATION FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ 1,800,000	\$ 1,768,998	\$ 1,849,055
Federal Revenues	-	19,524	19,524
Other State Revenues	-	-	-
Other Local Revenues	1,000,003	743,982	371,548
Total Revenues	<u>2,800,003</u>	<u>2,532,504</u>	<u>2,240,127</u>
Expenditures:			
Certificated Salaries	1,029,617	507,919	580,065
Classified Salaries	315,323	779,434	762,577
Employee Benefits	669,751	447,361	418,063
Books and Supplies	370,272	377,959	117,707
Services and Other Operating	404,774	404,775	349,877
Capital Outlay	-	19,524	19,524
Other Outgo - Excluding Indirect Costs	-	-	-
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>2,789,737</u>	<u>2,536,972</u>	<u>2,247,812</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>10,266</u>	<u>(4,468)</u>	<u>(7,686)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	10,266	(4,468)	(7,686)
Beginning Fund Balance	8,086	7,686	7,686
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	8,086	7,686	7,686
Ending Fund Balance	<u>\$ 18,352</u>	<u>\$ 3,218</u>	<u>\$ 0</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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	597,559	603,128	605,114
Other State Revenues	1,051,852	1,062,084	1,125,095
Other Local Revenues	33,945	29,634	29,634
Total Revenues	<u>1,683,356</u>	<u>1,694,846</u>	<u>1,759,843</u>
Expenditures:			
Certificated Salaries	540,932	637,593	624,787
Classified Salaries	399,344	384,610	361,718
Employee Benefits	303,576	324,760	306,011
Books and Supplies	164,696	228,782	309,697
Services and Other Operating	150,529	106,156	106,673
Capital Outlay	-		
Other Outgo - Excluding Indirect Costs	3,170	3,170	3,170
Other Outgo - Indirect Costs	105,965	109,900	109,900
Total Expenditures	<u>1,668,212</u>	<u>1,794,971</u>	<u>1,821,956</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>15,144</u>	<u>(100,125)</u>	<u>(62,113)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	76,848	76,848
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>76,848</u>	<u>76,848</u>
Net Increase (Decrease) In Fund Balance	15,144	(23,277)	14,735
Beginning Fund Balance	79,160	28,402	28,402
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	79,160	28,402	28,402
Ending Fund Balance	<u>\$ 94,304</u>	<u>\$ 5,125</u>	<u>\$ 43,137</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	94,033	5,125	5,125
Committed	-	-	-
Assigned	271		38,012
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 94,304</u>	<u>\$ 5,125</u>	<u>\$ 43,137</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAFETERIA SPECIAL REVENUE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	4,452,070	4,452,070	4,379,434
Other State Revenues	385,765	385,765	379,895
Other Local Revenues	863,240	863,240	811,597
Total Revenues	<u>5,701,075</u>	<u>5,701,075</u>	<u>5,570,926</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	2,097,208	2,057,056	2,104,615
Employee Benefits	687,547	598,597	698,191
Books and Supplies	2,622,117	2,741,456	2,795,848
Services and Other Operating	223,925	263,171	267,836
Capital Outlay	-	-	-
Other Outgo - Excluding Indirect Costs	2,542	2,547	2,638
Other Outgo - Indirect Costs	201,227	311,684	311,684
Total Expenditures	<u>5,834,566</u>	<u>5,974,511</u>	<u>6,180,812</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(133,491)</u>	<u>(273,436)</u>	<u>(609,886)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(133,491)	(273,436)	(609,886)
Beginning Fund Balance	4,822,052	5,330,495	5,330,495
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	4,822,052	5,330,495	5,330,495
Ending Fund Balance	<u>\$ 4,688,561</u>	<u>\$ 5,057,059</u>	<u>\$ 4,720,609</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	4,679,387	5,032,936	4,696,487
Committed	-	-	-
Assigned	9,174	24,122	24,122
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 4,688,561</u>	<u>\$ 5,057,059</u>	<u>\$ 4,720,609</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	1,248	1,248
Services and Other Operating	-	-	-
Capital Outlay	-	520,730	520,730
Other Outgo - Excluding Indirect Costs	-	-	-
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>-</u>	<u>521,978</u>	<u>521,978</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>(521,978)</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>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	(521,978)	(521,978)
Beginning Fund Balance	-	521,978	521,978
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	-	521,978	521,978
Ending Fund Balance	<u>\$ -</u>	<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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BUILDING FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	80,790	80,965	105,965
Total Revenues	<u>80,790</u>	<u>80,965</u>	<u>105,965</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	-	206,840	207,600
Employee Benefits	-	68,400	69,193
Books and Supplies	1,521,376	1,599,176	1,806,176
Services and Other Operating	175,000	184,750	281,750
Capital Outlay	980,223	10,995,167	13,467,267
Other Outgo - Excluding Indirect Costs	157,500	372,500	372,500
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>2,834,099</u>	<u>13,426,833</u>	<u>16,204,486</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(2,753,309)</u>	<u>(13,345,868)</u>	<u>(16,098,521)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(2,753,309)	(13,345,868)	(16,098,521)
Beginning Fund Balance	24,599,356	25,078,542	25,078,542
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	24,599,356	25,078,542	25,078,542
Ending Fund Balance	<u>\$ 21,846,047</u>	<u>\$ 11,732,674</u>	<u>\$ 8,980,021</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	21,846,047	11,732,674	8,980,021
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	-	-	-
Unassigned/Unappropriated Amount	-	-	-
Ending Fund Balance	<u>\$ 21,846,047</u>	<u>\$ 11,732,674</u>	<u>\$ 8,980,021</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CAPITAL FACILITIES FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	190,550	190,550	190,550
Total Revenues	<u>190,550</u>	<u>190,550</u>	<u>190,550</u>
Expenditures:			
Certificated Salaries	-	-	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	191,613	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>	<u>191,613</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>190,550</u>	<u>(1,063)</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>	<u>-</u>
Net Increase (Decrease) In Fund Balance	190,550	(1,063)	(1,063)
Beginning Fund Balance	-	1,063	1,063
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	-	1,063	1,063
Ending Fund Balance	<u>\$ 190,550</u>	<u>\$ 0</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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>-</u>	<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>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<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>	<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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>-</u>	<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>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<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>	<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>	<u>\$ -</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	8,575,066	8,575,066	8,575,066
Total Revenues	<u>8,575,066</u>	<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	9,436,363
Other Outgo - Indirect Costs	-	-	-
Total Expenditures	<u>9,436,363</u>	<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>	<u>(861,297)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(861,297)	(861,297)	(861,297)
Beginning Fund Balance	6,278,891	6,278,891	6,278,891
Audit Adjustments	-	-	-
Adjusted Beginning Fund Balance	6,278,891	6,278,891	6,278,891
Ending Fund Balance	<u>\$ 5,417,594</u>	<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	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>	<u>\$ 5,417,594</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

OTHER ENTERPRISE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	477,715	728,652	1,101,086
Total Revenues	<u>477,715</u>	<u>728,652</u>	<u>1,101,086</u>
Expenses:			
Certificated Salaries	268	710,553	627,945
Classified Salaries	299,815	412,541	423,691
Employee Benefits	82,398	306,228	301,604
Books and Supplies	12,693	12,693	278,945
Services and Other Operating	7,536	7,536	91,284
Capital Outlay	-	-	-
Other Outgo - Excluding Indirect Costs	-	-	-
Other Outgo - Indirect Costs	-	-	-
Total Expenses	<u>402,710</u>	<u>1,449,551</u>	<u>1,723,469</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>75,005</u>	<u>(720,899)</u>	<u>(622,383)</u>
Other Financing Sources (Uses)			
Interfund Transfers In	13,937	842,964	693,201
Interfund Transfers Out	63,937	63,937	63,937
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>779,027</u>	<u>629,264</u>
Net Increase (Decrease) In Net Position	25,005	58,128	6,881
Beginning Net Position	163,242	273,071	273,071
Audit Adjustments	-	-	-
Adjusted Beginning Net Position	163,242	273,071	273,071
Ending Net Position	<u>\$ 188,247</u>	<u>\$ 331,199</u>	<u>\$ 279,952</u>
Components of Ending Net Position:			
Net Investment in Capital Assets	-	-	-
Restricted Net Position	-	-	-
Unrestricted Net Position	188,247	331,199	279,952
Ending Net Position	<u>\$ 188,247</u>	<u>\$ 331,199</u>	<u>\$ 279,952</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SELF INSURANCE FUND

	2014-2015 Projected Budget	2014-2015 First Interim	2014-2015 Second Interim
Revenues:			
LCFF/Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	13,799,876	13,799,876	13,799,876
Total Revenues	<u>13,799,876</u>	<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	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>	<u>14,221,810</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(421,934)</u>	<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>	<u>-</u>
Net Increase (Decrease) In Net Position	(421,934)	(421,934)	(421,934)
Beginning Net Position	1,687,539	2,044,855	2,044,855
Audit Adjustments	-	-	-
Adjusted Beginning Net Position	1,687,539	2,044,855	2,044,855
Ending Net Position	<u>\$ 1,265,605</u>	<u>\$ 1,622,921</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	1,622,921
Ending Net Position	<u>\$ 1,265,605</u>	<u>\$ 1,622,921</u>	<u>\$ 1,622,921</u>

Section IX

State Forms

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 16, 2015

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: Jennifer Root

Telephone: (626) 974-7000 ext. 2120

Title: Chief Business Officer

E-mail: jroot@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 first interim.	X	

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	94,597,298.00	95,130,805.00	54,473,622.48	94,633,317.40	(497,487.60)	-0.5%
2) Federal Revenue		8100-8299	250,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
3) Other State Revenue		8300-8599	2,414,467.00	3,236,052.00	1,792,748.78	3,266,676.00	30,624.00	0.9%
4) Other Local Revenue		8600-8799	1,535,145.00	1,535,145.00	375,368.64	1,535,145.00	0.00	0.0%
5) TOTAL, REVENUES			98,796,910.00	100,002,002.00	56,641,739.90	99,435,138.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,162,051.00	46,351,927.00	21,012,033.77	46,657,296.00	(305,369.00)	-0.7%
2) Classified Salaries		2000-2999	12,200,981.00	11,976,466.00	6,606,132.46	11,653,585.00	322,881.00	2.7%
3) Employee Benefits		3000-3999	17,967,644.00	17,397,192.00	7,540,993.37	17,839,593.00	(442,401.00)	-2.5%
4) Books and Supplies		4000-4999	3,486,713.00	4,491,861.00	1,563,589.83	4,228,820.06	263,040.94	5.9%
5) Services and Other Operating Expenditures		5000-5999	7,010,819.00	7,070,013.00	4,057,666.89	7,253,599.00	(183,586.00)	-2.6%
6) Capital Outlay		6000-6999	911,870.00	911,870.00	467,181.40	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	261,743.51	1,874,185.00	(265,000.00)	-16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,893,521.00)	(2,032,055.00)	0.00	(2,032,158.00)	103.00	0.0%
9) TOTAL, EXPENDITURES			86,455,742.00	87,776,459.00	41,509,341.23	88,386,790.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,341,168.00	12,225,543.00	15,132,398.67	11,048,348.34		
D. OTHER FINANCING SOURCES/USES								
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	905,875.00	0.00	756,112.00	149,763.00	16.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,201,902.00)	(15,442,116.00)	0.00	(14,412,950.00)	1,029,166.00	-6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,151,902.00)	(16,297,991.00)	0.00	(15,119,062.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,810,734.00)	(4,072,448.00)	15,132,398.67	(4,070,713.66)		
F. FUND BALANCE, RESERVES								
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	10,259.40		10,259.40	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,379,260.69	11,389,520.09		11,389,520.09		
2) Ending Balance, June 30 (E + F1e)			8,568,526.69	7,317,072.09		7,318,806.43		
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	4,790,823.69	3,560,269.09		821,585.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,685,966.00	3,665,066.00		3,824,408.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		2,581,076.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	66,861,323.00	69,935,054.00	39,992,047.00	69,804,116.00	(130,938.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	17,534,958.00	14,763,215.00	7,381,608.00	14,763,215.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(182,727.00)	(182,727.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,792.00	80,792.00	36,731.03	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	10,719,982.00	5,321,581.28	10,616,216.00	(103,766.00)	-1.0%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	153,378.46	191,048.00	0.00	0.0%
Prior Years' Taxes		8043	661,883.00	661,883.00	393,790.70	661,883.00	0.00	0.0%
Supplemental Taxes		8044	326,137.00	326,137.00	225,551.25	326,137.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	(134,664.00)	358,112.08	(134,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	356,356.00	575,377.29	356,356.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	35,445.39	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	96,899,803.00	54,473,622.48	96,482,372.00	(417,431.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,800,000.00)	(1,768,998.00)	0.00	(1,849,054.60)	(80,056.60)	4.5%
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	95,130,805.00	54,473,622.48	94,633,317.40	(497,487.60)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	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	100,000.00	0.00	0.00	(100,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			250,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	485,155.00	1,306,740.00	1,211,571.00	1,306,740.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,929,312.00	1,929,312.00	581,177.78	1,959,936.00	30,624.00	1.6%
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%
TOTAL, OTHER STATE REVENUE			2,414,467.00	3,236,052.00	1,792,748.78	3,266,676.00	30,624.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	151,241.00	151,241.00	126,732.63	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	9,935.65	0.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	96,409.88	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	142,290.48	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%
TOTAL, OTHER LOCAL REVENUE			1,535,145.00	1,535,145.00	375,368.64	1,535,145.00	0.00	0.0%
TOTAL, REVENUES			98,796,910.00	100,002,002.00	56,641,739.90	99,435,138.40	(566,863.60)	-0.6%

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)
Certificated Teachers' Salaries		1100	37,842,012.00	38,779,392.00	17,453,261.44	39,004,302.00	(224,910.00)	-0.6%
Certificated Pupil Support Salaries		1200	1,614,542.00	1,703,719.00	753,544.62	1,760,132.00	(56,413.00)	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,421,445.00	4,810,872.00	2,419,953.62	4,749,463.00	61,409.00	1.3%
Other Certificated Salaries		1900	1,284,052.00	1,057,944.00	385,274.09	1,143,399.00	(85,455.00)	-8.1%
TOTAL, CERTIFICATED SALARIES			45,162,051.00	46,351,927.00	21,012,033.77	46,657,296.00	(305,369.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	504,804.00	651,647.00	320,540.16	458,195.00	193,452.00	29.7%
Classified Support Salaries		2200	4,862,592.00	4,921,075.00	2,597,405.65	4,934,755.00	(13,680.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,306,175.00	1,026,581.00	579,712.35	886,858.00	139,723.00	13.6%
Clerical, Technical and Office Salaries		2400	4,929,557.00	4,885,267.00	2,767,584.16	4,871,995.00	13,272.00	0.3%
Other Classified Salaries		2900	597,853.00	491,896.00	340,890.14	501,782.00	(9,886.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			12,200,981.00	11,976,466.00	6,606,132.46	11,653,585.00	322,881.00	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,381,836.00	4,033,566.00	1,839,145.52	4,095,696.00	(62,130.00)	-1.5%
PERS		3201-3202	1,398,936.00	1,277,928.00	652,033.90	1,362,952.00	(85,024.00)	-6.7%
OASDI/Medicare/Alternative		3301-3302	1,577,984.00	1,582,890.00	794,549.88	1,580,208.00	2,682.00	0.2%
Health and Welfare Benefits		3401-3402	9,819,639.00	9,730,142.00	3,902,645.57	10,007,531.00	(277,389.00)	-2.9%
Unemployment Insurance		3501-3502	29,007.00	29,159.00	13,576.68	28,957.00	202.00	0.7%
Workers' Compensation		3601-3602	360,631.00	361,621.00	169,688.30	359,181.00	2,440.00	0.7%
OPEB, Allocated		3701-3702	203,027.00	127,418.00	89,509.55	143,275.00	(15,857.00)	-12.4%
OPEB, Active Employees		3751-3752	151,204.00	198,468.00	55,156.03	202,243.00	(3,775.00)	-1.9%
Other Employee Benefits		3901-3902	45,380.00	56,000.00	24,687.94	59,550.00	(3,550.00)	-6.3%
TOTAL, EMPLOYEE BENEFITS			17,967,644.00	17,397,192.00	7,540,993.37	17,839,593.00	(442,401.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,007,593.00	1,007,593.00	255,819.48	1,007,593.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	954.34	1,000.00	(1,000.00)	New
Materials and Supplies		4300	2,246,454.00	3,232,066.00	1,086,684.97	2,953,462.06	278,603.94	8.6%
Noncapitalized Equipment		4400	232,666.00	252,202.00	220,131.04	266,765.00	(14,563.00)	-5.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,486,713.00	4,491,861.00	1,563,589.83	4,228,820.06	263,040.94	5.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	401,400.00	401,400.00	220,014.82	401,400.00	0.00	0.0%
Travel and Conferences		5200	164,570.00	189,107.00	170,087.22	249,735.00	(60,628.00)	-32.1%
Dues and Memberships		5300	46,507.00	37,507.00	73,652.20	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	3,080,793.00	1,794,268.86	3,080,793.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,098,482.00	999,729.00	382,333.56	980,084.00	19,645.00	2.0%
Transfers of Direct Costs		5710	(274,941.00)	(24,919.00)	(29,104.29)	(43,696.00)	18,777.00	-75.4%
Transfers of Direct Costs - Interfund		5750	(237,194.00)	(238,201.00)	(11,404.82)	(239,301.00)	1,100.00	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	1,839,914.00	1,903,309.00	1,249,371.85	2,065,759.00	(162,450.00)	-8.5%
Communications		5900	341,082.00	341,082.00	208,447.49	341,112.00	(30.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,010,819.00	7,070,013.00	4,057,666.89	7,253,599.00	(183,586.00)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	911,848.00	911,848.00	406,125.08	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	61,056.32	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	467,181.40	911,870.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	540,000.00	(265,000.00)	-96.4%
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	178,880.00	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	65,670.64	270,577.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,609,185.00	1,609,185.00	261,743.51	1,874,185.00	(265,000.00)	-16.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,586,329.00)	(1,610,471.00)	0.00	(1,610,574.00)	103.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(307,192.00)	(421,584.00)	0.00	(421,584.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,893,521.00)	(2,032,055.00)	0.00	(2,032,158.00)	103.00	0.0%
TOTAL, EXPENDITURES			86,455,742.00	87,776,459.00	41,509,341.23	88,386,790.06	(610,331.06)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	76,848.00	0.00	76,848.00	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	829,027.00	0.00	679,264.00	149,763.00	18.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	905,875.00	0.00	756,112.00	149,763.00	16.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(15,201,902.00)	(15,442,116.00)	0.00	(14,412,950.00)	1,029,166.00	-6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,201,902.00)	(15,442,116.00)	0.00	(14,412,950.00)	1,029,166.00	-6.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,151,902.00)	(16,297,991.00)	0.00	(15,119,062.00)	1,178,929.00	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,378,994.60	6,856,091.00	1,661,809.07	6,889,123.00	33,032.00	0.5%
3) Other State Revenue		8300-8599	10,025,911.00	11,016,227.00	6,469,086.52	11,596,334.00	580,107.00	5.3%
4) Other Local Revenue		8600-8799	3,551,030.00	3,592,501.00	22,551.77	3,714,751.00	122,250.00	3.4%
5) TOTAL, REVENUES			19,955,935.60	21,464,819.00	8,153,447.36	22,200,208.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,835,057.00	12,382,172.00	5,295,627.08	11,833,778.00	548,394.00	4.4%
2) Classified Salaries		2000-2999	6,951,432.24	6,955,916.00	3,186,257.72	6,194,233.00	761,683.00	11.0%
3) Employee Benefits		3000-3999	4,885,832.00	5,069,077.00	2,156,498.66	5,240,833.00	(171,756.00)	-3.4%
4) Books and Supplies		4000-4999	2,571,613.00	4,608,951.00	1,001,192.53	5,059,814.26	(450,863.26)	-9.8%
5) Services and Other Operating Expenditures		5000-5999	4,025,788.00	3,800,292.00	(10,899.23)	3,844,394.54	(44,102.54)	-1.2%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	203,181.60	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	81,139.47	4,518,711.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,586,329.00	1,610,471.00	0.00	1,610,574.00	(103.00)	0.0%
9) TOTAL, EXPENDITURES			36,409,762.24	38,980,590.00	11,912,997.83	38,337,337.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,453,826.64)	(17,515,771.00)	(3,759,550.47)	(16,137,129.80)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	15,201,902.00	15,442,116.00	0.00	14,412,950.00	(1,029,166.00)	-6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,201,902.00	15,442,116.00	0.00	14,412,950.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,251,924.64)	(2,073,655.00)	(3,759,550.47)	(1,724,179.80)		
F. FUND BALANCE, RESERVES								
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	5,791,314.67		6,140,789.87		
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	5,791,314.67		6,140,789.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,571,417.00	2,571,417.00	308,209.00	2,571,417.00	0.00	0.0%
Special Education Discretionary Grants		8182	490,512.00	490,512.00	182,527.84	513,419.00	22,907.00	4.7%
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	813,149.02	2,477,623.00	10,439.00	0.4%
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	455,702.00	262.00	0.1%

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)
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	55,067.01	175,654.00	(576.00)	-0.3%
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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	79,677.00	94,447.00	0.00	94,447.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	429,469.60	595,861.00	225,535.01	595,861.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,378,994.60	6,856,091.00	1,661,809.07	6,889,123.00	33,032.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	7,982,408.00	7,982,408.00	5,700,971.48	8,510,270.00	527,862.00	6.6%
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	520,608.00	61,248.00	13.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	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	974,323.00	0.00	974,323.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,231,643.00	1,247,636.00	483,387.25	1,238,633.00	(9,003.00)	-0.7%
TOTAL, OTHER STATE REVENUE			10,025,911.00	11,016,227.00	6,469,086.52	11,596,334.00	580,107.00	5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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%) Adjustme		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	334,859.00	22,551.77	451,269.00	116,410.00	34.8%
Tuition		8710	3,256,277.00	3,256,277.00	0.00	3,262,117.00	5,840.00	0.2%
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%
TOTAL, OTHER LOCAL REVENUE			3,551,030.00	3,592,501.00	22,551.77	3,714,751.00	122,250.00	3.4%
TOTAL, REVENUES			19,955,935.60	21,464,819.00	8,153,447.36	22,200,208.00	735,389.00	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,768,196.00	8,591,661.00	3,719,989.66	8,323,385.00	268,276.00	3.1%
Certificated Pupil Support Salaries		1200	1,346,983.00	1,378,142.00	525,083.93	1,210,370.00	167,772.00	12.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,182,044.00	1,165,500.00	563,041.13	1,206,534.00	(41,034.00)	-3.5%
Other Certificated Salaries		1900	537,834.00	1,246,869.00	487,512.36	1,093,489.00	153,380.00	12.3%
TOTAL, CERTIFICATED SALARIES			11,835,057.00	12,382,172.00	5,295,627.08	11,833,778.00	548,394.00	4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,898,844.00	3,769,754.00	1,784,961.66	3,596,926.00	172,828.00	4.6%
Classified Support Salaries		2200	1,603,971.00	1,603,971.00	668,393.46	1,215,866.00	388,105.00	24.2%
Classified Supervisors' and Administrators' Salaries		2300	703,757.00	855,055.00	352,464.30	655,333.00	199,722.00	23.4%
Clerical, Technical and Office Salaries		2400	640,461.24	623,202.00	318,224.59	619,931.00	3,271.00	0.5%
Other Classified Salaries		2900	104,399.00	103,934.00	62,213.71	106,177.00	(2,243.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			6,951,432.24	6,955,916.00	3,186,257.72	6,194,233.00	761,683.00	11.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,089,912.00	1,109,340.00	456,794.78	1,053,846.00	55,494.00	5.0%
PERS		3201-3202	711,323.00	655,679.00	257,386.82	725,354.00	(69,675.00)	-10.6%
OASDI/Medicare/Alternative		3301-3302	629,251.00	608,765.00	322,379.85	646,199.00	(37,434.00)	-6.1%
Health and Welfare Benefits		3401-3402	2,187,212.00	2,431,730.00	1,012,646.98	2,539,015.00	(107,285.00)	-4.4%
Unemployment Insurance		3501-3502	10,209.00	8,808.00	4,205.56	9,032.00	(224.00)	-2.5%
Workers' Compensation		3601-3602	109,618.00	109,670.00	52,532.39	111,999.00	(2,329.00)	-2.1%
OPEB, Allocated		3701-3702	61,285.00	53,952.00	23,994.95	68,305.00	(14,353.00)	-26.6%
OPEB, Active Employees		3751-3752	66,402.00	68,193.00	16,140.97	62,983.00	5,210.00	7.6%
Other Employee Benefits		3901-3902	20,620.00	22,940.00	10,416.36	24,100.00	(1,160.00)	-5.1%
TOTAL, EMPLOYEE BENEFITS			4,885,832.00	5,069,077.00	2,156,498.66	5,240,833.00	(171,756.00)	-3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	498,601.00	1,268,916.00	405,202.13	1,268,915.51	0.49	0.0%
Books and Other Reference Materials		4200	0.00	13,716.00	2,900.32	13,902.79	(186.79)	-1.4%
Materials and Supplies		4300	1,911,424.00	3,133,529.00	506,479.02	3,579,545.96	(446,016.96)	-14.2%
Noncapitalized Equipment		4400	161,588.00	192,790.00	86,611.06	197,450.00	(4,660.00)	-2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,571,613.00	4,608,951.00	1,001,192.53	5,059,814.26	(450,863.26)	-9.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,583,773.00	1,583,489.00	(817,896.75)	1,583,489.00	0.00	0.0%
Travel and Conferences		5200	241,849.00	264,983.00	84,467.16	254,669.00	10,314.00	3.9%
Dues and Memberships		5300	19,162.00	7,162.00	2,875.00	7,162.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	116,226.00	117,037.00	62,922.71	117,037.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,145.00	97,145.00	18,143.51	97,145.00	0.00	0.0%
Transfers of Direct Costs		5710	274,941.00	24,919.00	29,104.29	43,696.00	(18,777.00)	-75.4%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	1,162.30	6,200.00	(200.00)	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	1,673,584.00	1,686,426.00	603,368.95	1,721,865.54	(35,439.54)	-2.1%
Communications		5900	13,108.00	13,131.00	4,953.60	13,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,025,788.00	3,800,292.00	(10,899.23)	3,844,394.54	(44,102.54)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,000.00	35,000.00	203,181.60	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	203,181.60	35,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	4,065,171.00	4,065,171.00	(3,085.00)	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	79,242.64	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	4,981.83	8,540.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,518,711.00	4,518,711.00	81,139.47	4,518,711.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,586,329.00	1,610,471.00	0.00	1,610,574.00	(103.00)	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,586,329.00	1,610,471.00	0.00	1,610,574.00	(103.00)	0.0%
TOTAL, EXPENDITURES			36,409,762.24	38,980,590.00	11,912,997.83	38,337,337.80	643,252.20	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	15,201,902.00	15,442,116.00	0.00	14,412,950.00	(1,029,166.00)	-6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,201,902.00	15,442,116.00	0.00	14,412,950.00	(1,029,166.00)	-6.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,201,902.00	15,442,116.00	0.00	14,412,950.00	1,029,166.00	-6.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	94,597,298.00	95,130,805.00	54,473,622.48	94,633,317.40	(497,487.60)	-0.5%
2) Federal Revenue		8100-8299	6,628,994.60	6,956,091.00	1,661,809.07	6,889,123.00	(66,968.00)	-1.0%
3) Other State Revenue		8300-8599	12,440,378.00	14,252,279.00	8,261,835.30	14,863,010.00	610,731.00	4.3%
4) Other Local Revenue		8600-8799	5,086,175.00	5,127,646.00	397,920.41	5,249,896.00	122,250.00	2.4%
5) TOTAL, REVENUES			118,752,845.60	121,466,821.00	64,795,187.26	121,635,346.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,997,108.00	58,734,099.00	26,307,660.85	58,491,074.00	243,025.00	0.4%
2) Classified Salaries		2000-2999	19,152,413.24	18,932,382.00	9,792,390.18	17,847,818.00	1,084,564.00	5.7%
3) Employee Benefits		3000-3999	22,853,476.00	22,466,269.00	9,697,492.03	23,080,426.00	(614,157.00)	-2.7%
4) Books and Supplies		4000-4999	6,058,326.00	9,100,812.00	2,564,782.36	9,288,634.32	(187,822.32)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	11,036,607.00	10,870,305.00	4,046,767.66	11,097,993.54	(227,688.54)	-2.1%
6) Capital Outlay		6000-6999	946,870.00	946,870.00	670,363.00	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	342,882.98	6,392,896.00	(265,000.00)	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(307,192.00)	(421,584.00)	0.00	(421,584.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			122,865,504.24	126,757,049.00	53,422,339.06	126,724,127.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,112,658.64)	(5,290,228.00)	11,372,848.20	(5,088,781.46)		
D. OTHER FINANCING SOURCES/USES								
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	905,875.00	0.00	756,112.00	149,763.00	16.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	(855,875.00)	0.00	(706,112.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,062,658.64)	(6,146,103.00)	11,372,848.20	(5,794,893.46)		
F. FUND BALANCE, RESERVES								
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	10,259.40		10,259.40	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,244,230.36	19,254,489.76		19,254,489.76		
2) Ending Balance, June 30 (E + F1e)			15,181,571.72	13,108,386.76		13,459,596.30		
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	5,791,314.67		6,140,789.87		
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	4,790,823.69	3,560,269.09		821,585.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,685,966.00	3,665,066.00		3,824,408.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		2,581,076.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	66,861,323.00	69,935,054.00	39,992,047.00	69,804,116.00	(130,938.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	17,534,958.00	14,763,215.00	7,381,608.00	14,763,215.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(182,727.00)	(182,727.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,792.00	80,792.00	36,731.03	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	10,719,982.00	5,321,581.28	10,616,216.00	(103,766.00)	-1.0%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	153,378.46	191,048.00	0.00	0.0%
Prior Years' Taxes		8043	661,883.00	661,883.00	393,790.70	661,883.00	0.00	0.0%
Supplemental Taxes		8044	326,137.00	326,137.00	225,551.25	326,137.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	(134,664.00)	358,112.08	(134,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	356,356.00	575,377.29	356,356.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	35,445.39	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	96,899,803.00	54,473,622.48	96,482,372.00	(417,431.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,800,000.00)	(1,768,998.00)	0.00	(1,849,054.60)	(80,056.60)	4.5%
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	95,130,805.00	54,473,622.48	94,633,317.40	(497,487.60)	-0.5%
FEDERAL REVENUE								
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	308,209.00	2,571,417.00	0.00	0.0%
Special Education Discretionary Grants		8182	490,512.00	490,512.00	182,527.84	513,419.00	22,907.00	4.7%
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	813,149.02	2,477,623.00	10,439.00	0.4%
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	455,702.00	262.00	0.1%

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)
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	55,067.01	175,654.00	(576.00)	-0.3%
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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	79,677.00	94,447.00	0.00	94,447.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	679,469.60	695,861.00	225,535.01	595,861.00	(100,000.00)	-14.4%
TOTAL, FEDERAL REVENUE			6,628,994.60	6,956,091.00	1,661,809.07	6,889,123.00	(66,968.00)	-1.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	7,982,408.00	7,982,408.00	5,700,971.48	8,510,270.00	527,862.00	6.6%
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	1,306,740.00	1,211,571.00	1,306,740.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,388,672.00	2,388,672.00	646,532.76	2,480,544.00	91,872.00	3.8%
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	219,375.00	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	974,323.00	0.00	974,323.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,231,643.00	1,247,636.00	483,387.25	1,238,633.00	(9,003.00)	-0.7%
TOTAL, OTHER STATE REVENUE			12,440,378.00	14,252,279.00	8,261,835.30	14,863,010.00	610,731.00	4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	151,241.00	151,241.00	126,732.63	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	9,935.65	0.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	96,409.88	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	461,734.00	164,842.25	578,144.00	116,410.00	25.2%
Tuition		8710	3,256,277.00	3,256,277.00	0.00	3,262,117.00	5,840.00	0.2%
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%
TOTAL, OTHER LOCAL REVENUE			5,086,175.00	5,127,646.00	397,920.41	5,249,896.00	122,250.00	2.4%
TOTAL, REVENUES			118,752,845.60	121,466,821.00	64,795,187.26	121,635,346.40	168,525.40	0.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,610,208.00	47,371,053.00	21,173,251.10	47,327,687.00	43,366.00	0.1%
Certificated Pupil Support Salaries		1200	2,961,525.00	3,081,861.00	1,278,628.55	2,970,502.00	111,359.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,603,489.00	5,976,372.00	2,982,994.75	5,955,997.00	20,375.00	0.3%
Other Certificated Salaries		1900	1,821,886.00	2,304,813.00	872,786.45	2,236,888.00	67,925.00	2.9%
TOTAL, CERTIFICATED SALARIES			56,997,108.00	58,734,099.00	26,307,660.85	58,491,074.00	243,025.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,403,648.00	4,421,401.00	2,105,501.82	4,055,121.00	366,280.00	8.3%
Classified Support Salaries		2200	6,466,563.00	6,525,046.00	3,265,799.11	6,150,621.00	374,425.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	2,009,932.00	1,881,636.00	932,176.65	1,542,191.00	339,445.00	18.0%
Clerical, Technical and Office Salaries		2400	5,570,018.24	5,508,469.00	3,085,808.75	5,491,926.00	16,543.00	0.3%
Other Classified Salaries		2900	702,252.00	595,830.00	403,103.85	607,959.00	(12,129.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			19,152,413.24	18,932,382.00	9,792,390.18	17,847,818.00	1,084,564.00	5.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,471,748.00	5,142,906.00	2,295,940.30	5,149,542.00	(6,636.00)	-0.1%
PERS		3201-3202	2,110,259.00	1,933,607.00	909,420.72	2,088,306.00	(154,699.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	2,207,235.00	2,191,655.00	1,116,929.73	2,226,407.00	(34,752.00)	-1.6%
Health and Welfare Benefits		3401-3402	12,006,851.00	12,161,872.00	4,915,292.55	12,546,546.00	(384,674.00)	-3.2%
Unemployment Insurance		3501-3502	39,216.00	37,967.00	17,782.24	37,989.00	(22.00)	-0.1%
Workers' Compensation		3601-3602	470,249.00	471,291.00	222,220.69	471,180.00	111.00	0.0%
OPEB, Allocated		3701-3702	264,312.00	181,370.00	113,504.50	211,580.00	(30,210.00)	-16.7%
OPEB, Active Employees		3751-3752	217,606.00	266,661.00	71,297.00	265,226.00	1,435.00	0.5%
Other Employee Benefits		3901-3902	66,000.00	78,940.00	35,104.30	83,650.00	(4,710.00)	-6.0%
TOTAL, EMPLOYEE BENEFITS			22,853,476.00	22,466,269.00	9,697,492.03	23,080,426.00	(614,157.00)	-2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,506,194.00	2,276,509.00	661,021.61	2,276,508.51	0.49	0.0%
Books and Other Reference Materials		4200	0.00	13,716.00	3,854.66	14,902.79	(1,186.79)	-8.7%
Materials and Supplies		4300	4,157,878.00	6,365,595.00	1,593,163.99	6,533,008.02	(167,413.02)	-2.6%
Noncapitalized Equipment		4400	394,254.00	444,992.00	306,742.10	464,215.00	(19,223.00)	-4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,058,326.00	9,100,812.00	2,564,782.36	9,288,634.32	(187,822.32)	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,985,173.00	1,984,889.00	(597,881.93)	1,984,889.00	0.00	0.0%
Travel and Conferences		5200	406,419.00	454,090.00	254,554.38	504,404.00	(50,314.00)	-11.1%
Dues and Memberships		5300	65,669.00	44,669.00	76,527.20	44,669.00	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	3,367,019.00	3,197,830.00	1,857,191.57	3,197,830.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,195,627.00	1,096,874.00	400,477.07	1,077,229.00	19,645.00	1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(231,194.00)	(232,201.00)	(10,242.52)	(233,101.00)	900.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	3,513,498.00	3,589,735.00	1,852,740.80	3,787,624.54	(197,889.54)	-5.5%
Communications		5900	354,190.00	354,213.00	213,401.09	354,243.00	(30.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,036,607.00	10,870,305.00	4,046,767.66	11,097,993.54	(227,688.54)	-2.1%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	946,848.00	946,848.00	609,306.68	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	61,056.32	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	670,363.00	946,870.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	4,164,598.00	4,164,598.00	(3,085.00)	4,164,598.00	0.00	0.0%
Payments to County Offices		7142	275,000.00	275,000.00	17,192.87	540,000.00	(265,000.00)	-96.4%
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	178,880.00	925,177.00	0.00	0.0%
All Other Transfers		7281-7283	445,000.00	445,000.00	79,242.64	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	70,652.47	279,117.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,127,896.00	6,127,896.00	342,882.98	6,392,896.00	(265,000.00)	-4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(307,192.00)	(421,584.00)	0.00	(421,584.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(307,192.00)	(421,584.00)	0.00	(421,584.00)	0.00	0.0%
TOTAL, EXPENDITURES			122,865,504.24	126,757,049.00	53,422,339.06	126,724,127.86	32,921.14	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	76,848.00	0.00	76,848.00	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	829,027.00	0.00	679,264.00	149,763.00	18.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	905,875.00	0.00	756,112.00	149,763.00	16.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			50,000.00	(855,875.00)	0.00	(706,112.00)	(149,763.00)	-17.5%

Resource	Description	2014-15 Projected Year Totals
3311	Special Ed: IDEA Local Assistance, Part B, §	24,125.00
5640	Medi-Cal Billing Option	14,691.53
5810	Other Restricted Federal	132,286.00
6300	Lottery: Instructional Materials	2,322,235.94
6500	Special Education	3,016,579.49
6512	Special Ed: Mental Health Services	483,324.72
9010	Other Restricted Local	147,547.19
Total, Restricted Balance		<u>6,140,789.87</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,240,225.00	17,240,225.00	(5,196.00)	17,240,225.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,552,214.00	48,552,214.00	21,506,704.74	48,552,214.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,800.00	1,800.00	3,222.32	1,800.00	0.00	0.0%
5) TOTAL, REVENUES			65,794,239.00	65,794,239.00	21,504,731.06	65,794,239.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	65,792,439.00	65,792,439.00	21,481,454.90	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	21,481,454.90	65,792,439.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,800.00	1,800.00	23,276.16	1,800.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,800.00	1,800.00	23,276.16	1,800.00		
F. FUND BALANCE, RESERVES								
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)
LCFF SOURCES								
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%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	17,240,225.00	17,240,225.00	(5,196.00)	17,240,225.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,240,225.00	17,240,225.00	(5,196.00)	17,240,225.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	43,319,829.00	43,319,829.00	18,724,587.74	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	21,506,704.74	48,552,214.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	1,800.00	1,800.00	3,222.32	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	3,222.32	1,800.00	0.00	0.0%
TOTAL, REVENUES			65,794,239.00	65,794,239.00	21,504,731.06	65,794,239.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	18,699,337.90	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	21,481,454.90	65,792,439.00	0.00	0.0%
TOTAL, EXPENDITURES			65,792,439.00	65,792,439.00	21,481,454.90	65,792,439.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,800,000.00	1,768,998.00	0.00	1,849,054.60	80,056.60	4.5%
2) Federal Revenue		8100-8299	0.00	19,524.00	0.00	19,524.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,003.00	743,982.00	19,346.13	371,548.00	(372,434.00)	-50.1%
5) TOTAL, REVENUES			2,800,003.00	2,532,504.00	19,346.13	2,240,126.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,029,617.00	507,919.00	231,269.92	580,065.00	(72,146.00)	-14.2%
2) Classified Salaries		2000-2999	315,323.00	779,434.00	430,674.54	762,576.60	16,857.40	2.2%
3) Employee Benefits		3000-3999	669,751.00	447,361.00	221,537.70	418,063.00	29,298.00	6.5%
4) Books and Supplies		4000-4999	370,272.00	377,959.00	63,980.26	117,706.74	260,252.26	68.9%
5) Services and Other Operating Expenditures		5000-5999	404,774.00	404,775.00	205,100.32	349,877.00	54,898.00	13.6%
6) Capital Outlay		6000-6999	0.00	19,524.00	0.00	19,524.00	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			2,789,737.00	2,536,972.00	1,152,562.74	2,247,812.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,266.00	(4,468.00)	(1,133,216.61)	(7,685.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,266.00	(4,468.00)	(1,133,216.61)	(7,685.74)		
F. FUND BALANCE, RESERVES								
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	3,217.74		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	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	3,218.00		0.00		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,800,000.00	1,768,998.00	0.00	1,849,054.60	80,056.60	4.5%
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	1,768,998.00	0.00	1,849,054.60	80,056.60	4.5%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	19,524.00	0.00	19,524.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	19,524.00	0.00	19,524.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8.65	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	593,982.00	17,422.01	221,548.00	(372,434.00)	-62.7%
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	1,915.47	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	743,982.00	19,346.13	371,548.00	(372,434.00)	-50.1%
TOTAL, REVENUES			2,800,003.00	2,532,504.00	19,346.13	2,240,126.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	933,813.00	195,912.00	116,039.02	334,454.00	(138,542.00)	-70.7%
Certificated Pupil Support Salaries		1200	45,406.00	104,058.00	21,374.40	32,406.00	71,652.00	68.9%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	207,949.00	90,089.70	207,949.00	0.00	0.0%
Other Certificated Salaries		1900	50,398.00	0.00	3,766.80	5,256.00	(5,256.00)	New
TOTAL, CERTIFICATED SALARIES			1,029,617.00	507,919.00	231,269.92	580,065.00	(72,146.00)	-14.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	219,899.00	85,210.00	53,192.09	86,517.00	(1,307.00)	-1.5%
Classified Support Salaries		2200	31,585.00	178,492.00	86,220.24	163,215.60	15,276.40	8.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	73,452.00	42,847.00	73,452.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,839.00	442,280.00	248,415.21	439,392.00	2,888.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			315,323.00	779,434.00	430,674.54	762,576.60	16,857.40	2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	77,902.00	45,103.00	17,605.60	51,509.00	(6,406.00)	-14.2%
PERS		3201-3202	105,126.00	85,657.00	48,527.87	86,265.00	(608.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	101,874.00	66,996.00	36,723.83	64,478.00	2,518.00	3.8%
Health and Welfare Benefits		3401-3402	355,000.00	229,983.00	108,768.70	181,826.00	48,157.00	20.9%
Unemployment Insurance		3501-3502	1,032.00	642.00	329.97	654.00	(12.00)	-1.9%
Workers' Compensation		3601-3602	12,814.00	7,983.00	4,116.78	8,141.00	(158.00)	-2.0%
OPEB, Allocated		3701-3702	7,211.00	3,546.00	1,921.58	12,596.00	(9,050.00)	-255.2%
OPEB, Active Employees		3751-3752	5,792.00	3,451.00	1,643.37	4,594.00	(1,143.00)	-33.1%
Other Employee Benefits		3901-3902	3,000.00	4,000.00	1,900.00	8,000.00	(4,000.00)	-100.0%
TOTAL, EMPLOYEE BENEFITS			669,751.00	447,361.00	221,537.70	418,063.00	29,298.00	6.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	57.00	57.00	10,500.61	0.00	57.00	100.0%
Materials and Supplies		4300	370,215.00	377,902.00	52,776.71	117,706.74	260,195.26	68.9%
Noncapitalized Equipment		4400	0.00	0.00	702.94	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			370,272.00	377,959.00	63,980.26	117,706.74	260,252.26	68.9%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,371.00	4,371.00	3,810.05	6,871.00	(2,500.00)	-57.2%
Dues and Memberships		5300	1,185.00	1,185.00	600.00	0.00	1,185.00	100.0%
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	93,632.95	112,274.00	58,975.00	34.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,611.00	27,611.00	23,637.73	16,324.00	11,287.00	40.9%
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	1,334.71	2,064.00	129.00	5.9%
Professional/Consulting Services and Operating Expenditures		5800	107,091.00	107,092.00	70,371.45	116,555.00	(9,463.00)	-8.8%
Communications		5900	16,074.00	16,074.00	11,713.43	20,789.00	(4,715.00)	-29.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			404,774.00	404,775.00	205,100.32	349,877.00	54,898.00	13.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	19,524.00	0.00	19,524.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	19,524.00	0.00	19,524.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,789,737.00	2,536,972.00	1,152,562.74	2,247,812.34		

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

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)
A. REVENUES								
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	603,128.00	301,571.00	605,114.00	1,986.00	0.3%
3) Other State Revenue		8300-8599	1,051,852.00	1,062,084.00	573,113.49	1,125,095.00	63,011.00	5.9%
4) Other Local Revenue		8600-8799	33,945.00	29,634.00	17,219.66	29,634.00	0.00	0.0%
5) TOTAL, REVENUES			1,683,356.00	1,694,846.00	891,904.15	1,759,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	540,932.00	637,593.00	354,761.10	624,787.00	12,806.00	2.0%
2) Classified Salaries		2000-2999	399,344.00	384,610.00	209,562.81	361,718.00	22,892.00	6.0%
3) Employee Benefits		3000-3999	303,576.00	324,760.00	143,231.75	306,011.00	18,749.00	5.8%
4) Books and Supplies		4000-4999	164,696.00	228,782.00	33,984.84	309,696.90	(80,914.90)	-35.4%
5) Services and Other Operating Expenditures		5000-5999	150,529.00	106,156.00	38,861.53	106,673.00	(517.00)	-0.5%
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	109,900.00	0.00	109,900.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,668,212.00	1,794,971.00	780,402.03	1,821,955.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,144.00	(100,125.00)	111,502.12	(62,112.90)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	76,848.00	0.00	76,848.00	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	76,848.00	0.00	76,848.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,144.00	(23,277.00)	111,502.12	14,735.10		
F. FUND BALANCE, RESERVES								
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	5,125.15		43,137.25		
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	5,125.15		5,125.25		
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		38,012.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	597,559.00	603,128.00	301,571.00	605,114.00	1,986.00	0.3%
TOTAL, FEDERAL REVENUE			597,559.00	603,128.00	301,571.00	605,114.00	1,986.00	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	985,134.00	1,008,647.00	537,806.00	1,071,658.00	63,011.00	6.2%
All Other State Revenue	All Other	8590	66,718.00	53,437.00	35,307.49	53,437.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,051,852.00	1,062,084.00	573,113.49	1,125,095.00	63,011.00	5.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	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	12,883.85	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	634.00	4,336.00	634.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,945.00	29,634.00	17,219.66	29,634.00	0.00	0.0%
TOTAL, REVENUES			1,683,356.00	1,694,846.00	891,904.15	1,759,843.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	466,640.00	580,299.00	309,128.40	567,493.00	12,806.00	2.2%
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	57,294.00	45,632.70	57,294.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			540,932.00	637,593.00	354,761.10	624,787.00	12,806.00	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	54,120.00	32,624.00	20,299.52	32,624.00	0.00	0.0%
Classified Support Salaries		2200	71,023.00	69,163.00	33,845.87	69,163.00	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	20,746.00	39,494.00	7,524.70	27,068.00	12,426.00	31.5%
Other Classified Salaries		2900	253,455.00	243,329.00	147,892.72	232,863.00	10,466.00	4.3%
TOTAL, CLASSIFIED SALARIES			399,344.00	384,610.00	209,562.81	361,718.00	22,892.00	6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	61,830.00	45,890.00	22,175.98	56,619.00	(10,729.00)	-23.4%
PERS		3201-3202	46,846.00	41,669.00	29,820.26	42,636.00	(967.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	39,883.00	48,253.00	26,673.51	36,955.00	11,298.00	23.4%
Health and Welfare Benefits		3401-3402	136,127.00	176,242.00	58,288.64	152,650.00	23,592.00	13.4%
Unemployment Insurance		3501-3502	524.00	489.00	209.46	501.00	(12.00)	-2.5%
Workers' Compensation		3601-3602	6,586.00	6,046.00	3,535.04	6,198.00	(152.00)	-2.5%
OPEB, Allocated		3701-3702	3,672.00	2,896.00	1,125.43	6,954.00	(4,058.00)	-140.1%
OPEB, Active Employees		3751-3752	7,108.00	2,275.00	1,003.43	3,498.00	(1,223.00)	-53.8%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	400.00	0.00	1,000.00	100.0%
TOTAL, EMPLOYEE BENEFITS			303,576.00	324,760.00	143,231.75	306,011.00	18,749.00	5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	159,325.00	214,453.00	28,808.13	294,887.90	(80,434.90)	-37.5%
Noncapitalized Equipment		4400	5,371.00	14,329.00	5,176.71	14,809.00	(480.00)	-3.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			164,696.00	228,782.00	33,984.84	309,696.90	(80,914.90)	-35.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,039.00	902.00	1,398.86	1,419.00	(517.00)	-57.3%
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	11,371.52	18,431.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,693.00	9,547.00	3,386.93	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	24,949.00	10,448.98	24,949.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,933.00	31,886.00	6,324.07	31,886.00	0.00	0.0%
Communications		5900	8,550.00	8,500.00	5,681.17	8,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,529.00	106,156.00	38,861.53	106,673.00	(517.00)	-0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	105,965.00	109,900.00	0.00	109,900.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,965.00	109,900.00	0.00	109,900.00	0.00	0.0%
TOTAL, EXPENDITURES			1,668,212.00	1,794,971.00	780,402.03	1,821,955.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	76,848.00	0.00	76,848.00	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	76,848.00	0.00	76,848.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	76,848.00	0.00	76,848.00		

Resource	Description	2014/15
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	5,124.98
9010	Other Restricted Local	0.27
Total, Restricted Balance		<u>5,125.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,452,070.00	4,452,070.00	2,456,793.23	4,379,434.00	(72,636.00)	-1.6%
3) Other State Revenue		8300-8599	385,765.00	385,765.00	206,330.91	379,895.00	(5,870.00)	-1.5%
4) Other Local Revenue		8600-8799	863,239.54	863,240.00	346,604.21	811,597.00	(51,643.00)	-6.0%
5) TOTAL, REVENUES			5,701,074.54	5,701,075.00	3,009,728.35	5,570,926.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,097,208.00	2,057,056.00	955,395.04	2,104,615.00	(47,559.00)	-2.3%
3) Employee Benefits		3000-3999	687,547.00	598,597.00	281,106.86	698,191.00	(99,594.00)	-16.6%
4) Books and Supplies		4000-4999	2,622,117.00	2,741,456.00	1,180,745.75	2,795,848.00	(54,392.00)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	223,925.00	263,171.00	40,314.07	267,836.00	(4,665.00)	-1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,542.00	2,547.00	1,483.44	2,638.00	(91.00)	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,227.00	311,684.00	0.00	311,684.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,834,566.00	5,974,511.00	2,459,045.16	6,180,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,491.46)	(273,436.00)	550,683.19	(609,886.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,491.46)	(273,436.00)	550,683.19	(609,886.00)		
F. FUND BALANCE, RESERVES								
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	5,057,059.13		4,720,609.13		
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	5,032,936.76		4,696,486.76		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,452,070.00	4,452,070.00	2,456,793.23	4,379,434.00	(72,636.00)	-1.6%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,452,070.00	4,452,070.00	2,456,793.23	4,379,434.00	(72,636.00)	-1.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	385,765.00	385,765.00	206,330.91	379,895.00	(5,870.00)	-1.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			385,765.00	385,765.00	206,330.91	379,895.00	(5,870.00)	-1.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	750,679.54	750,680.00	375,244.68	750,680.00	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	8,916.70	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	(37,557.17)	40,326.00	(51,643.00)	-56.2%
TOTAL, OTHER LOCAL REVENUE			863,239.54	863,240.00	346,604.21	811,597.00	(51,643.00)	-6.0%
TOTAL, REVENUES			5,701,074.54	5,701,075.00	3,009,728.35	5,570,926.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,553,217.00	1,547,189.00	714,065.93	1,603,868.00	(56,679.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	173,146.00	162,180.00	85,265.19	162,180.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	285,605.00	262,447.00	149,946.73	253,327.00	9,120.00	3.5%
Other Classified Salaries		2900	85,240.00	85,240.00	6,117.19	85,240.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,097,208.00	2,057,056.00	955,395.04	2,104,615.00	(47,559.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	238,618.00	168,240.00	76,075.74	244,045.00	(75,805.00)	-45.1%
OASDI/Medicare/Alternative		3301-3302	155,084.00	157,366.00	72,652.85	160,329.00	(2,963.00)	-1.9%
Health and Welfare Benefits		3401-3402	252,779.00	247,388.00	120,104.78	248,493.00	(1,105.00)	-0.4%
Unemployment Insurance		3501-3502	1,014.00	1,028.00	475.94	1,049.00	(21.00)	-2.0%
Workers' Compensation		3601-3602	12,817.00	12,756.00	5,928.72	12,996.00	(240.00)	-1.9%
OPEB, Allocated		3701-3702	7,094.00	4,199.00	2,020.93	18,020.00	(13,821.00)	-329.1%
OPEB, Active Employees		3751-3752	17,141.00	4,620.00	2,352.20	7,259.00	(2,639.00)	-57.1%
Other Employee Benefits		3901-3902	3,000.00	3,000.00	1,495.70	6,000.00	(3,000.00)	-100.0%
TOTAL, EMPLOYEE BENEFITS			687,547.00	598,597.00	281,106.86	698,191.00	(99,594.00)	-16.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	236,198.00	238,998.00	134,765.56	247,453.00	(8,455.00)	-3.5%
Noncapitalized Equipment		4400	86,452.00	86,452.00	26,912.26	114,452.00	(28,000.00)	-32.4%
Food		4700	2,299,467.00	2,416,006.00	1,019,067.93	2,433,943.00	(17,937.00)	-0.7%
TOTAL, BOOKS AND SUPPLIES			2,622,117.00	2,741,456.00	1,180,745.75	2,795,848.00	(54,392.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,504.00	7,864.00	3,021.07	7,864.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	201.75	265.00	(265.00)	New
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	20,312.06	68,813.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,830.00	6,080.00	2,345.93	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	(3,310.73)	29,985.00	(900.00)	-3.1%
Professional/Consulting Services and Operating Expenditures		5800	93,662.00	114,346.00	17,251.15	117,846.00	(3,500.00)	-3.1%
Communications		5900	1,983.00	1,983.00	492.84	1,983.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,925.00	263,171.00	40,314.07	267,836.00	(4,665.00)	-1.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,542.00	2,547.00	1,483.44	2,638.00	(91.00)	-3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,542.00	2,547.00	1,483.44	2,638.00	(91.00)	-3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	201,227.00	311,684.00	0.00	311,684.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,227.00	311,684.00	0.00	311,684.00	0.00	0.0%
TOTAL, EXPENDITURES			5,834,566.00	5,974,511.00	2,459,045.16	6,180,812.00		

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

Resource	Description	2014/15
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,696,486.76
Total, Restricted Balance		<u>4,696,486.76</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	384.75	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	384.75	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,248.00	1,247.95	1,247.69	0.31	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	520,730.00	463,314.99	520,730.00	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	521,978.00	464,562.94	521,977.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(521,978.00)	(464,178.19)	(521,977.69)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(521,978.00)	(464,178.19)	(521,977.69)		
F. FUND BALANCE, RESERVES								
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	(0.31)		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	(0.31)		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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	384.75	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	384.75	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	384.75	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,248.00	1,247.95	1,247.69	0.31	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	1,247.69	0.31	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	520,730.00	463,314.99	520,730.00	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	520,730.00	463,314.99	520,730.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	521,978.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,790.00	80,965.00	45,193.42	105,965.00	25,000.00	30.9%
5) TOTAL REVENUES			80,790.00	80,965.00	45,193.42	105,965.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	206,840.00	67,799.74	207,600.00	(760.00)	-0.4%
3) Employee Benefits		3000-3999	0.00	68,400.00	24,184.95	69,193.00	(793.00)	-1.2%
4) Books and Supplies		4000-4999	1,521,376.00	1,599,176.00	415,021.31	1,806,176.00	(207,000.00)	-12.9%
5) Services and Other Operating Expenditures		5000-5999	175,000.00	184,750.00	87,321.28	281,750.00	(97,000.00)	-52.5%
6) Capital Outlay		6000-6999	980,223.02	10,995,167.00	4,914,423.51	13,467,267.00	(2,472,100.00)	-22.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	157,500.00	372,500.00	361,508.99	372,500.00	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			2,834,099.02	13,426,833.00	5,870,259.78	16,204,486.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,753,309.02)	(13,345,868.00)	(5,825,066.36)	(16,098,521.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,753,309.02)	(13,345,868.00)	(5,825,066.36)	(16,098,521.00)		
F. FUND BALANCE, RESERVES								
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	11,732,674.07		8,980,021.07		
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	11,732,674.07		8,980,021.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		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	80,465.00	45,181.72	105,465.00	25,000.00	31.1%
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%
TOTAL, OTHER LOCAL REVENUE			80,790.00	80,965.00	45,193.42	105,965.00	25,000.00	30.9%
TOTAL, REVENUES			80,790.00	80,965.00	45,193.42	105,965.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	186,138.00	60,946.00	186,138.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	20,702.00	6,853.74	21,462.00	(760.00)	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	206,840.00	67,799.74	207,600.00	(760.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	24,347.00	7,980.66	24,436.00	(89.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	0.00	15,824.00	5,261.44	15,882.00	(58.00)	-0.4%
Health and Welfare Benefits		3401-3402	0.00	25,777.00	10,103.46	26,414.00	(637.00)	-2.5%
Unemployment Insurance		3501-3502	0.00	103.00	34.41	104.00	(1.00)	-1.0%
Workers' Compensation		3601-3602	0.00	1,282.00	427.18	1,287.00	(5.00)	-0.4%
OPEB, Allocated		3701-3702	0.00	344.00	241.07	344.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	723.00	136.73	726.00	(3.00)	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	68,400.00	24,184.95	69,193.00	(793.00)	-1.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	516,956.00	584,756.00	99,253.90	691,756.00	(107,000.00)	-18.3%
Noncapitalized Equipment		4400	1,004,420.00	1,014,420.00	315,767.41	1,114,420.00	(100,000.00)	-9.9%
TOTAL, BOOKS AND SUPPLIES			1,521,376.00	1,599,176.00	415,021.31	1,806,176.00	(207,000.00)	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,750.00	1,100.00	2,750.00	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	6,000.00	24,369.05	39,000.00	(33,000.00)	-550.0%
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	1,000.00	61,852.23	65,000.00	(64,000.00)	-6400.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,000.00	184,750.00	87,321.28	281,750.00	(97,000.00)	-52.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	4,305.00	74,305.00	0.00	84,305.00	(10,000.00)	-13.5%
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	10,866,357.00	4,914,423.51	13,328,457.00	(2,462,100.00)	-22.7%
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			980,223.02	10,995,167.00	4,914,423.51	13,467,267.00	(2,472,100.00)	-22.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	40,000.00	35,902.99	40,000.00	0.00	0.0%
Other Debt Service - Principal		7439	157,500.00	332,500.00	325,606.00	332,500.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			157,500.00	372,500.00	361,508.99	372,500.00	0.00	0.0%
TOTAL, EXPENDITURES			2,834,099.02	13,426,833.00	5,870,259.78	16,204,486.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,550.00	190,550.00	29,701.31	190,550.00	0.00	0.0%
5) TOTAL REVENUES			190,550.00	190,550.00	29,701.31	190,550.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	191,613.00	0.00	191,613.00	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	191,613.00	0.00	191,613.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			190,550.00	(1,063.00)	29,701.31	(1,063.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,550.00	(1,063.00)	29,701.31	(1,063.00)		
F. FUND BALANCE, RESERVES								
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	0.09		0.09		
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	0.09		0.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	7.25	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	29,694.06	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%
TOTAL, OTHER LOCAL REVENUE			190,550.00	190,550.00	29,701.31	190,550.00	0.00	0.0%
TOTAL, REVENUES			190,550.00	190,550.00	29,701.31	190,550.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	191,613.00	0.00	191,613.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	191,613.00	0.00	191,613.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	191,613.00	0.00	191,613.00		

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477,715.00	728,652.00	533,106.55	1,101,086.00	372,434.00	51.1%
5) TOTAL REVENUES			477,715.00	728,652.00	533,106.55	1,101,086.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	268.00	710,553.00	220,521.90	627,945.00	82,608.00	11.6%
2) Classified Salaries		2000-2999	299,815.00	412,541.00	201,062.45	423,691.00	(11,150.00)	-2.7%
3) Employee Benefits		3000-3999	82,398.00	306,228.00	104,575.80	301,604.00	4,624.00	1.5%
4) Books and Supplies		4000-4999	12,693.00	12,693.00	3,206.08	278,945.00	(266,252.00)	-2097.6%
5) Services and Other Operating Expenses		5000-5999	7,536.00	7,536.00	5,006.20	91,284.00	(83,748.00)	-1111.3%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			402,710.00	1,449,551.00	534,372.43	1,723,469.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,005.00	(720,899.00)	(1,265.88)	(622,383.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,937.00	842,964.00	0.00	693,201.00	(149,763.00)	-17.8%
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)	779,027.00	0.00	629,264.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,005.00	58,128.00	(1,265.88)	6,881.00		
F. NET POSITION								
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	331,198.55		279,951.55		
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	331,198.55		279,951.55		

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)
OTHER LOCAL REVENUE								
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	479.13	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	728,510.00	520,984.11	1,100,944.00	372,434.00	51.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	11,643.31	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			477,715.00	728,652.00	533,106.55	1,101,086.00	372,434.00	51.1%
TOTAL, REVENUES			477,715.00	728,652.00	533,106.55	1,101,086.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	710,285.00	190,749.04	582,475.00	127,810.00	18.0%
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	29,517.86	45,202.00	(45,202.00)	New
TOTAL, CERTIFICATED SALARIES			268.00	710,553.00	220,521.90	627,945.00	82,608.00	11.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	134,049.00	37,995.10	105,309.00	28,740.00	21.4%
Classified Support Salaries		2200	10,786.00	10,787.00	10,120.79	10,787.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	51,643.00	62,457.00	36,577.08	62,457.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,758.00	54,600.00	28,038.68	54,600.00	0.00	0.0%
Other Classified Salaries		2900	182,628.00	150,648.00	88,330.80	190,538.00	(39,890.00)	-26.5%
TOTAL, CLASSIFIED SALARIES			299,815.00	412,541.00	201,062.45	423,691.00	(11,150.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	25.00	60,222.00	13,072.27	55,126.00	5,096.00	8.5%
PERS		3201-3202	35,294.00	44,943.00	19,613.28	49,602.00	(4,659.00)	-10.4%
OASDI/Medicare/Alternative		3301-3302	22,943.00	51,574.00	21,638.29	41,517.00	10,057.00	19.5%
Health and Welfare Benefits		3401-3402	17,236.00	135,336.00	44,944.89	131,189.00	4,147.00	3.1%
Unemployment Insurance		3501-3502	151.00	561.00	210.48	525.00	36.00	6.4%
Workers' Compensation		3601-3602	1,943.00	6,963.00	2,613.98	6,523.00	440.00	6.3%
OPEB, Allocated		3701-3702	1,048.00	2,577.00	792.14	11,446.00	(8,869.00)	-344.2%
OPEB, Active Employees		3751-3752	2,758.00	2,052.00	890.47	3,676.00	(1,624.00)	-79.1%
Other Employee Benefits		3901-3902	1,000.00	2,000.00	800.00	2,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,398.00	306,228.00	104,575.80	301,604.00	4,624.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	57.00	(57.00)	New
Materials and Supplies		4300	11,388.00	11,388.00	2,785.90	277,583.00	(266,195.00)	-2337.5%
Noncapitalized Equipment		4400	1,305.00	1,305.00	420.18	1,305.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,693.00	12,693.00	3,206.08	278,945.00	(266,252.00)	-2097.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,989.00	1,989.00	286.83	1,989.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	1,185.00	(1,185.00)	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	63,975.00	(63,975.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	13,287.00	(13,287.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	974.00	974.00	1,769.56	1,103.00	(129.00)	-13.2%
Professional/Consulting Services and Operating Expenditures		5800	4,367.00	4,367.00	2,793.42	5,554.00	(1,187.00)	-27.2%
Communications		5900	206.00	206.00	156.39	4,191.00	(3,985.00)	-1934.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,536.00	7,536.00	5,006.20	91,284.00	(83,748.00)	-1111.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			402,710.00	1,449,551.00	534,372.43	1,723,469.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	13,937.00	842,964.00	0.00	693,201.00	(149,763.00)	-17.8%
(a) TOTAL, INTERFUND TRANSFERS IN			13,937.00	842,964.00	0.00	693,201.00	(149,763.00)	-17.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	63,937.00	63,937.00	0.00	63,937.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,937.00	63,937.00	0.00	63,937.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,000.00)	779,027.00	0.00	629,264.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,799,876.00	13,799,876.00	4,338,234.80	13,799,876.00	0.00	0.0%
5) TOTAL REVENUES			13,799,876.00	13,799,876.00	4,338,234.80	13,799,876.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,221,810.00	14,221,810.00	5,181,299.08	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	5,181,299.08	14,221,810.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(421,934.00)	(421,934.00)	(843,064.28)	(421,934.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(421,934.00)	(421,934.00)	(843,064.28)	(421,934.00)		
F. NET POSITION								
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)
OTHER LOCAL REVENUE								
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	9,144.91	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	4,312,887.33	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	16,202.56	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%
TOTAL, OTHER LOCAL REVENUE			13,799,876.00	13,799,876.00	4,338,234.80	13,799,876.00	0.00	0.0%
TOTAL, REVENUES			13,799,876.00	13,799,876.00	4,338,234.80	13,799,876.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	14,221,810.00	14,221,810.00	5,181,269.08	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	30.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,221,810.00	14,221,810.00	5,181,299.08	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			14,221,810.00	14,221,810.00	5,181,299.08	14,221,810.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	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)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,269.18	0.00	11,929.03	12,268.44	12,268.44	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	12,269.18	0.00	0.00	(12,269.18)	-100%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,269.18	12,269.18	11,929.03	12,268.44	(0.74)	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.12	0.12	0.12	0.12	0.00	0%
b. Special Education-Special Day Class	128.06	128.06	0.00	0.00	(128.06)	-100%
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	0.00	0.00	(10.02)	-100%
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	36.43	(2.17)	-6%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	176.80	176.80	36.55	36.55	(140.25)	-79%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	12,445.98	12,445.98	11,965.58	12,304.99	(140.99)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			25,859,145.61	28,476,621.80	28,663,083.50	35,109,441.57	36,966,175.78	36,715,443.43	40,428,122.20	38,310,345.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,838,008.00	3,635,641.00	10,234,957.00	(3,658,214.00)	6,544,153.00	10,234,957.00	6,544,153.00	5,925,868.40
Property Taxes	8020-8079			467,283.11			200,068.66	4,686,056.52	1,746,559.19	723,165.99
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299		(93,885.81)	622,995.02	226,538.51	(44,376.97)	43,524.28	757,188.19	149,825.85	(8,418.78)
Other State Revenue	8300-8599		2,419,429.80	(1,489,290.00)	4,390,419.00	4,515,408.04	1,696,692.00	(3,149,047.00)	(121,776.54)	4,265,081.67
Other Local Revenue	8600-8799		6,008.23	8,781.02	13,202.58	74,779.84	94,046.22	133,430.92	67,671.60	86,851.80
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			16,169,560.22	3,245,410.15	14,865,117.09	887,596.91	8,578,484.16	12,662,585.63	8,386,433.10	10,992,549.08
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		92,975.80	579,791.44	4,988,466.49	5,118,270.16	5,184,115.71	5,132,198.55	5,211,842.70	5,211,842.70
Classified Salaries	2000-2999		761,181.73	1,086,369.73	1,570,026.92	1,537,543.77	1,558,314.32	1,661,004.53	1,617,949.18	1,617,949.18
Employee Benefits	3000-3999		158,519.45	266,553.89	1,122,629.25	2,000,445.79	2,013,907.94	2,046,757.76	2,088,677.95	2,388,677.95
Books and Supplies	4000-4999		10,715.38	633,321.01	480,379.46	395,548.95	533,412.49	223,624.69	287,780.38	431,670.57
Services	5000-5999		177,957.27	692,696.66	668,111.58	981,824.25	966,794.82	(455,810.98)	1,015,194.06	1,015,194.06
Capital Outlay	6000-6599			485,873.88	342,472.69	(393,296.05)	12,377.26	222,935.22	0.00	0.00
Other Outgo	7000-7499			32,412.65	31,382.16	25,436.61	44,047.07	42,077.28	220,527.21	220,527.21
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,201,349.63	3,777,019.26	9,203,468.55	9,665,773.48	10,312,969.61	8,872,787.05	10,441,971.48	10,885,861.67
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(12,040,348.34)			12,040,348.34	10,259.40			
Accounts Receivable	9200-9299	20,235,853.86	3,632,953.70	984,083.93	824,800.35	13,750,797.22	26,579.45	(2,594.64)	155,438.75	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		20,235,853.86	(8,407,394.64)	984,083.93	824,800.35	25,791,145.56	36,838.85	(2,594.64)	155,438.75	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,045,137.38	10,943,339.76	266,013.12	40,090.82	3,246,234.78	(1,446,914.25)	74,525.17	217,677.01	340,834.00
Due To Other Funds	9610									
Current Loans	9640	11,910,000.00	(7,000,000.00)			11,910,000.00				
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		26,955,137.38	3,943,339.76	266,013.12	40,090.82	15,156,234.78	(1,446,914.25)	74,525.17	217,677.01	340,834.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(6,719,283.52)	(12,350,734.40)	718,070.81	784,709.53	10,634,910.78	1,483,753.10	(77,119.81)	(62,238.26)	(340,834.00)
E. NET INCREASE/DECREASE (B - C + D)			2,617,476.19	186,461.70	6,446,358.07	1,856,734.21	(250,732.35)	3,712,678.77	(2,117,776.64)	(234,146.59)
F. ENDING CASH (A + E)			28,476,621.80	28,663,083.50	35,109,441.57	36,966,175.78	36,715,443.43	40,428,122.20	38,310,345.56	38,076,198.97
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		38,076,198.97	34,039,264.62	35,579,027.42	29,500,847.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,616,672.40	5,925,868.40	5,925,868.40	9,628,508.46	(11,837.06)		84,384,604.00	84,384,604.00
Property Taxes	8020-8079	52,545.44	2,952,509.05	1,165,190.48	104,389.56	0.00		12,097,768.00	12,097,768.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,849,054.60)	0.00		(1,849,054.60)	(1,849,054.60)
Federal Revenue	8100-8299	610,978.86	1,046,374.48	140,204.83	1,029,474.55	2,408,699.99		6,889,123.00	6,889,123.00
Other State Revenue	8300-8599	(2,868,993.87)	3,252,028.35	(1,996,247.06)	15,002.19	3,934,303.42		14,863,010.00	14,863,010.00
Other Local Revenue	8600-8799	(5,606.22)	129,266.40	74,921.39	1,149.00	4,565,393.22		5,249,896.00	5,249,896.00
Interfund Transfers In	8910-8929				50,000.00	0.00		50,000.00	50,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,405,596.61	13,306,046.68	5,309,938.04	8,979,469.16	10,896,559.57	0.00	121,685,346.40	121,685,346.40
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,211,842.70	5,211,842.70	5,211,842.70	5,211,842.70	6,124,199.65		58,491,074.00	58,491,074.00
Classified Salaries	2000-2999	1,617,949.18	1,617,949.18	1,617,949.18	1,283,601.87	300,029.23		17,847,818.00	17,847,818.00
Employee Benefits	3000-3999	2,388,677.95	2,388,677.95	2,388,677.95	2,388,677.95	1,439,544.22		23,080,426.00	23,080,426.00
Books and Supplies	4000-4999	647,505.86	971,258.78	1,456,888.17	2,185,332.26	1,031,196.32		9,288,634.32	9,288,634.32
Services	5000-5999	1,015,194.06	1,015,194.06	1,015,194.06	1,315,195.00	1,675,254.64		11,097,993.54	11,097,993.54
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	276,507.00		946,870.00	946,870.00
Other Outgo	7000-7499	220,527.21	220,527.21	220,527.21	220,527.21	4,472,792.97		5,971,312.00	5,971,312.00
Interfund Transfers Out	7600-7629				756,112.00			756,112.00	756,112.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,101,696.96	11,425,449.88	11,911,079.27	13,361,288.99	15,319,524.03	0.00	127,480,239.86	127,480,239.86
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							10,259.40	
Accounts Receivable	9200-9299			863,794.85				20,235,853.61	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	863,794.85	0.00	0.00	0.00	20,246,113.01	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	340,834.00	340,834.00	340,834.00	340,831.00			15,045,133.41	
Due To Other Funds	9610							0.00	
Current Loans	9640					7,000,000.00		11,910,000.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		340,834.00	340,834.00	340,834.00	340,831.00	7,000,000.00	0.00	26,955,133.41	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(340,834.00)	(340,834.00)	522,960.85	(340,831.00)	(7,000,000.00)	0.00	(6,709,020.40)	
E. NET INCREASE/DECREASE (B - C + D)		(4,036,934.35)	1,539,762.80	(6,078,180.38)	(4,722,650.83)	(11,422,964.46)	0.00	(12,503,913.86)	(5,794,893.46)
F. ENDING CASH (A + E)		34,039,264.62	35,579,027.42	29,500,847.04	24,778,196.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,355,231.75	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			24,778,196.21	27,466,409.54	27,881,617.90	35,155,981.98	26,698,899.45	26,983,900.39	31,406,645.61	29,580,435.02
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		17,971,172.09	3,892,978.26	10,959,405.81	(7,070,833.82)	7,007,360.01	10,959,405.81	7,007,360.01	6,384,444.26
Property Taxes	8020-8079		0.00	467,283.11	0.00	0.00	200,068.66	4,686,056.52	1,746,559.19	723,165.99
Miscellaneous Funds	8080-8099				0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		(86,567.17)	574,430.94	208,879.25	(40,917.67)	40,131.45	698,163.41	138,146.54	(7,762.51)
Other State Revenue	8300-8599		2,509,674.32	(1,544,840.39)	4,554,181.25	4,683,832.64	1,759,978.47	(3,266,506.18)	(126,318.79)	1,424,169.00
Other Local Revenue	8600-8799		6,006.33	8,778.24	13,198.40	74,756.15	94,016.43	133,388.65	67,650.16	86,824.29
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			20,400,285.57	3,398,630.16	15,735,664.71	(2,353,162.70)	9,101,555.02	13,210,508.21	8,833,397.11	8,610,841.03
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		92,538.02	577,061.45	4,964,977.97	5,094,170.45	5,159,705.97	5,108,033.26	5,187,302.40	5,187,302.40
Classified Salaries	2000-2999		762,676.64	1,088,503.29	1,573,110.35	1,540,563.41	1,561,374.75	1,664,266.64	1,621,126.73	1,621,126.73
Employee Benefits	3000-3999		169,191.31	284,498.86	1,198,207.02	2,135,120.02	2,149,488.47	2,184,549.81	2,229,292.16	2,549,488.79
Books and Supplies	4000-4999		8,538.67	504,668.70	382,795.57	315,197.46	425,055.52	178,197.75	229,320.91	343,981.37
Services	5000-5999		185,826.74	723,328.50	697,656.24	1,025,241.64	1,009,547.60	(475,967.46)	1,060,087.11	1,060,087.11
Capital Outlay	6000-6599			26,401.92	18,609.63	(21,371.33)	672.57	12,114.08	0.00	0.00
Other Outgo	7000-7499			30,547.93	28,135.21	23,096.46	38,868.49	37,199.13	188,432.22	188,432.22
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,218,771.38	3,235,010.65	8,863,491.99	10,112,018.11	10,344,713.37	8,708,393.21	10,515,561.53	10,950,418.62
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	10,896,559.57	1,956,265.21	529,907.43	444,136.74	7,404,500.15	14,312.45	(1,397.16)	83,700.33	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		10,896,559.57	1,956,265.21	529,907.43	444,136.74	7,404,500.15	14,312.45	(1,397.16)	83,700.33	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,741,108.13	11,449,566.07	278,318.58	41,945.38	3,396,401.87	(1,513,846.84)	77,972.62	227,746.50	356,600.59
Due To Other Funds	9610									
Current Loans	9640	7,000,000.00	7,000,000.00							
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		22,741,108.13	18,449,566.07	278,318.58	41,945.38	3,396,401.87	(1,513,846.84)	77,972.62	227,746.50	356,600.59
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(11,844,548.56)	(16,493,300.86)	251,588.85	402,191.36	4,008,098.28	1,528,159.29	(79,369.78)	(144,046.17)	(356,600.59)
E. NET INCREASE/DECREASE (B - C + D)			2,688,213.33	415,208.36	7,274,364.08	(8,457,082.53)	285,000.94	4,422,745.22	(1,826,210.59)	(2,696,178.18)
F. ENDING CASH (A + E)			27,466,409.54	27,881,617.90	35,155,981.98	26,698,899.45	26,983,900.39	31,406,645.61	29,580,435.02	26,884,256.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		26,884,256.84	23,528,308.42	24,596,098.14	18,726,983.71				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,336,490.06	6,384,444.26	6,384,444.26	10,336,488.99	0.00		90,553,160.00	90,553,160.00
Property Taxes	8020-8079	52,545.44	2,952,509.05	1,165,190.48	104,389.56	0.00		12,097,768.00	12,097,768.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,183,759.20)	0.00		(1,183,759.20)	(1,183,759.20)
Federal Revenue	8100-8299	563,351.47	964,806.87	129,275.50	949,224.34	2,220,935.58		6,352,098.00	6,352,098.00
Other State Revenue	8300-8599	(2,823,721.06)	2,373,800.00	(1,964,081.80)	15,561.77	1,031,456.91		8,627,186.14	13,414,989.00
Other Local Revenue	8600-8799	(5,604.44)	129,225.45	74,897.66	1,148.64	4,563,947.04		5,248,233.00	5,248,233.00
Interfund Transfers In	8910-8929				50,000.00			50,000.00	50,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		8,123,061.47	12,804,785.63	5,789,726.10	10,273,054.10	7,816,339.53	0.00	121,744,685.94	126,532,488.80
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,187,302.40	5,187,302.40	5,187,302.40	5,187,302.40	6,095,363.48		58,215,665.00	58,215,665.00
Classified Salaries	2000-2999	1,621,126.73	1,621,126.73	1,621,126.73	1,286,122.78	300,618.49		17,882,870.00	17,882,870.00
Employee Benefits	3000-3999	2,549,488.79	2,549,488.79	2,549,488.79	2,549,488.79	1,536,457.40		24,634,249.00	24,634,249.00
Books and Supplies	4000-4999	515,972.05	773,958.07	1,160,937.11	238,995.68	321,720.00		5,399,338.86	5,399,338.86
Services	5000-5999	1,060,087.11	1,060,087.11	1,060,087.11	1,373,354.43	1,727,189.30		11,566,612.54	11,566,612.54
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	15,025.13		51,452.00	51,452.00
Other Outgo	7000-7499	188,432.22	188,432.22	188,432.22	(233,151.78)	4,177,942.46		5,044,799.00	5,044,799.00
Interfund Transfers Out	7600-7629				207,134.47			207,134.47	207,134.47
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		11,122,409.30	11,380,395.32	11,767,374.36	10,609,246.77	14,174,316.26	0.00	123,002,120.87	123,002,120.87
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			465,134.42				10,896,559.57	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	465,134.42	0.00	0.00	0.00	10,896,559.57	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	356,600.59	356,600.59	356,600.59	356,601.59			15,741,108.13	
Due To Other Funds	9610							0.00	
Current Loans	9640							7,000,000.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		356,600.59	356,600.59	356,600.59	356,601.59	0.00	0.00	22,741,108.13	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(356,600.59)	(356,600.59)	108,533.83	(356,601.59)	0.00	0.00	(11,844,548.56)	
E. NET INCREASE/DECREASE (B - C + D)		(3,355,948.42)	1,067,789.72	(5,869,114.43)	(692,794.26)	(6,357,976.73)	0.00	(13,101,983.49)	3,530,367.93
F. ENDING CASH (A + E)		23,528,308.42	24,596,098.14	18,726,983.71	18,034,189.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,676,212.72	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	94,633,317.40	7.22%	101,467,168.80	2.75%	104,256,209.80
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,266,676.00	-39.26%	1,984,035.00	-1.67%	1,950,883.00
4. Other Local Revenues	8600-8799	1,535,145.00	-0.13%	1,533,141.00	0.00%	1,533,141.00
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	(14,412,950.00)	7.35%	(15,472,143.00)	1.25%	(15,664,868.00)
6. Total (Sum lines A1 thru A5c)		85,072,188.40	5.28%	89,562,201.80	2.86%	92,125,365.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,657,296.00		46,630,378.00
b. Step & Column Adjustment				293,082.00		332,198.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(320,000.00)		(345,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,657,296.00	-0.06%	46,630,378.00	-0.03%	46,617,576.00
2. Classified Salaries						
a. Base Salaries				11,653,585.00		11,732,766.00
b. Step & Column Adjustment				79,181.00		80,524.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,653,585.00	0.68%	11,732,766.00	0.69%	11,813,290.00
3. Employee Benefits	3000-3999	17,839,593.00	7.56%	19,188,462.00	9.54%	21,019,591.00
4. Books and Supplies	4000-4999	4,228,820.06	-1.64%	4,159,378.06	-8.24%	3,816,569.06
5. Services and Other Operating Expenditures	5000-5999	7,253,599.00	-0.01%	7,252,998.00	0.03%	7,255,301.00
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	1,874,185.00	0.00%	1,874,185.00	0.00%	1,874,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,032,158.00)	-0.33%	(2,025,519.00)	-0.05%	(2,024,519.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	756,112.00	-72.61%	207,134.47	0.00%	207,134.47
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)		89,142,902.06	-0.12%	89,036,234.53	1.75%	90,595,579.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,070,713.66)		525,967.27		1,529,786.27
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,389,520.09		7,318,806.43		7,844,773.70
2. Ending Fund Balance (Sum lines C and D1)		7,318,806.43		7,844,773.70		9,374,559.97
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	821,585.00		2,947,722.00		3,615,906.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,824,408.00		3,750,545.00		3,798,090.00
2. Unassigned/Unappropriated	9790	2,581,076.43		1,054,769.70		1,868,826.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,318,806.43		7,844,773.70		9,374,559.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,824,408.00		3,750,545.00		3,798,090.00
c. Unassigned/Unappropriated	9790	2,581,076.43		1,054,769.70		1,868,826.97
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,405,484.43		4,805,314.70		5,666,916.97
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The 2015/16 & 2016/17 budgets have been reduced by 4.0 FTE due to declining enrollment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,889,123.00	-7.80%	6,352,098.00	0.00%	6,352,098.00
3. Other State Revenues	8300-8599	11,596,334.00	-1.43%	11,430,954.00	-0.08%	11,422,148.00
4. Other Local Revenues	8600-8799	3,714,751.00	0.01%	3,715,092.00	0.00%	3,715,251.00
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	14,412,950.00	7.35%	15,472,143.00	1.25%	15,664,868.00
6. Total (Sum lines A1 thru A5c)		36,613,158.00	0.98%	36,970,287.00	0.50%	37,154,365.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,833,778.00		11,585,287.00
b. Step & Column Adjustment				82,679.00		82,763.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(331,170.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,833,778.00	-2.10%	11,585,287.00	0.71%	11,668,050.00
2. Classified Salaries						
a. Base Salaries				6,194,233.00		6,150,104.00
b. Step & Column Adjustment				40,170.00		36,973.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(84,299.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,194,233.00	-0.71%	6,150,104.00	0.60%	6,187,077.00
3. Employee Benefits	3000-3999	5,240,833.00	3.91%	5,445,787.00	6.62%	5,806,324.00
4. Books and Supplies	4000-4999	5,059,814.26	-35.15%	3,281,384.80	-7.00%	3,051,820.01
5. Services and Other Operating Expenditures	5000-5999	3,844,394.54	11.55%	4,288,231.54	-5.25%	4,062,989.54
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	-20.50%	3,592,198.00	0.00%	3,592,198.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,610,574.00	-0.41%	1,603,935.00	0.00%	1,603,935.00
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)		38,337,337.80	-6.14%	35,981,927.34	0.07%	36,007,393.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,724,179.80)		988,359.66		1,146,971.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,864,969.67		6,140,789.87		7,129,149.53
2. Ending Fund Balance (Sum lines C and D1)		6,140,789.87		7,129,149.53		8,276,120.98
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,140,789.87		7,129,149.53		8,276,120.98
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 (Line D3f must agree with line D2)		6,140,789.87		7,129,149.53		8,276,120.98

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The budget in 2015/16 has been reduced due to prior year carryover amounts.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	94,633,317.40	7.22%	101,467,168.80	2.75%	104,256,209.80
2. Federal Revenues	8100-8299	6,889,123.00	-7.80%	6,352,098.00	0.00%	6,352,098.00
3. Other State Revenues	8300-8599	14,863,010.00	-9.74%	13,414,989.00	-0.31%	13,373,031.00
4. Other Local Revenues	8600-8799	5,249,896.00	-0.03%	5,248,233.00	0.00%	5,248,392.00
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)		121,685,346.40	3.98%	126,532,488.80	2.17%	129,279,730.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,491,074.00		58,215,665.00
b. Step & Column Adjustment				375,761.00		414,961.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(651,170.00)		(345,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,491,074.00	-0.47%	58,215,665.00	0.12%	58,285,626.00
2. Classified Salaries						
a. Base Salaries				17,847,818.00		17,882,870.00
b. Step & Column Adjustment				119,351.00		117,497.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(84,299.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,847,818.00	0.20%	17,882,870.00	0.66%	18,000,367.00
3. Employee Benefits	3000-3999	23,080,426.00	6.73%	24,634,249.00	8.90%	26,825,915.00
4. Books and Supplies	4000-4999	9,288,634.32	-19.89%	7,440,762.86	-7.69%	6,868,389.07
5. Services and Other Operating Expenditures	5000-5999	11,097,993.54	3.99%	11,541,229.54	-1.93%	11,318,290.54
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	6,392,896.00	-14.49%	5,466,383.00	0.00%	5,466,383.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(421,584.00)	0.00%	(421,584.00)	-0.24%	(420,584.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	756,112.00	-72.61%	207,134.47	0.00%	207,134.47
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)		127,480,239.86	-1.93%	125,018,161.87	1.27%	126,602,973.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,794,893.46)		1,514,326.93		2,676,757.72
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,254,489.76		13,459,596.30		14,973,923.23
2. Ending Fund Balance (Sum lines C and D1)		13,459,596.30		14,973,923.23		17,650,680.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	6,140,789.87		7,129,149.53		8,276,120.98
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	821,585.00		2,947,722.00		3,615,906.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,824,408.00		3,750,545.00		3,798,090.00
2. Unassigned/Unappropriated	9790	2,581,076.43		1,054,769.70		1,868,826.97
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,459,596.30		14,973,923.23		17,650,680.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,824,408.00		3,750,545.00		3,798,090.00
c. Unassigned/Unappropriated	9790	2,581,076.43		1,054,769.70		1,868,826.97
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,405,484.43		4,805,314.70		5,666,916.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.02%		3.84%		4.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)		11,929.03		11,710.49		11,451.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		127,480,239.86		125,018,161.87		126,602,973.08
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)		127,480,239.86		125,018,161.87		126,602,973.08
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)		3,824,407.20		3,750,544.86		3,798,089.19
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)		3,824,407.20		3,750,544.86		3,798,089.19
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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	12,136.57	12,304.99	1.4%	Met
1st Subsequent Year (2015-16)	12,011.50	11,965.58	-0.4%	Met
2nd Subsequent Year (2016-17)	11,779.37	11,746.49	-0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	12,231	12,343	0.9%	Met
1st Subsequent Year (2015-16)	12,103	12,044	-0.5%	Met
2nd Subsequent Year (2016-17)	11,866	11,777	-0.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	12,867	13,256	97.1%
Second Prior Year (2012-13)	12,578	12,980	96.9%
First Prior Year (2013-14)	0	12,546	0.0%
Historical Average Ratio:			64.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			65.2%

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)	11,929	12,343	96.6%	Not Met
1st Subsequent Year (2015-16)	11,710	12,044	97.2%	Not Met
2nd Subsequent Year (2016-17)	11,451	11,777	97.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
First Interim		Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	96,899,803.00	96,665,099.00	-0.2%	Met
1st Subsequent Year (2015-16)	100,262,172.00	102,468,201.00	2.2%	Not Met
2nd Subsequent Year (2016-17)	104,850,445.00	105,258,150.00	0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2nd Interim projections include a change in GAP % to 32.19% for 2015/16

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)	0.00		0.0%
Historical Average Ratio:			58.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	3.0%	3.0%	3.0%
	55.5% to 61.5%	55.5% to 61.5%	55.5% to 61.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	76,150,474.00	88,386,790.06	86.2%	Not Met
1st Subsequent Year (2015-16)	77,551,606.00	88,829,100.06	87.3%	Not Met
2nd Subsequent Year (2016-17)	79,450,457.00	90,388,445.06	87.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	6,956,090.60	6,889,123.00	-1.0%	No
1st Subsequent Year (2015-16)	6,956,090.60	6,352,098.00	-8.7%	Yes
2nd Subsequent Year (2016-17)	6,956,090.60	6,352,098.00	-8.7%	Yes

Explanation:
(required if Yes)

2014/15 Federal Revenue reflect new grant award amounts

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

Current Year (2014-15)	14,252,279.00	14,863,010.00	4.3%	No
1st Subsequent Year (2015-16)	13,430,694.00	13,414,989.00	-0.1%	No
2nd Subsequent Year (2016-17)	13,430,694.00	13,373,031.00	-0.4%	No

Explanation:
(required if Yes)

2014/15 State Revenue reflect new grant award amounts and current projections. 2016/17 changes reflect one-time Mandated Cost money removed.

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

Current Year (2014-15)	5,127,646.00	5,249,896.00	2.4%	No
1st Subsequent Year (2015-16)	5,127,646.00	5,248,233.00	2.4%	No
2nd Subsequent Year (2016-17)	5,127,646.00	5,248,392.00	2.4%	No

Explanation:
(required if Yes)

Local Revenues reflect current projections.

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

Current Year (2014-15)	8,923,811.71	9,288,634.32	4.1%	No
1st Subsequent Year (2015-16)	7,055,182.25	7,440,762.86	5.5%	Yes
2nd Subsequent Year (2016-17)	7,055,182.25	6,868,389.07	-2.6%	No

Explanation:
(required if Yes)

Budget projections reflect carryover amounts removed and additional expenditures projected.

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

Current Year (2014-15)	10,870,305.00	11,097,993.54	2.1%	No
1st Subsequent Year (2015-16)	10,614,937.00	11,541,229.54	8.7%	Yes
2nd Subsequent Year (2016-17)	10,614,937.00	11,318,290.54	6.6%	Yes

Explanation:
(required if Yes)

Budget projections reflect carryover amounts removed and additional expenditures projected.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	26,336,015.60	27,002,029.00	2.5%	Met
1st Subsequent Year (2015-16)	25,514,430.60	25,015,320.00	-2.0%	Met
2nd Subsequent Year (2016-17)	25,514,430.60	24,973,521.00	-2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	19,794,116.71	20,386,627.86	3.0%	Met
1st Subsequent Year (2015-16)	17,670,119.25	18,981,992.40	7.4%	Not Met
2nd Subsequent Year (2016-17)	17,670,119.25	18,186,679.61	2.9%	Met

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

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

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

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

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

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

Budget projections reflect carryover amounts removed and additional expenditures projected.

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

Budget projections reflect carryover amounts removed and additional expenditures projected.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,289,162.00	2,834,163.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,227,035.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	3.8%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.3%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(4,070,713.66)	89,142,902.06	4.6%	Not Met
1st Subsequent Year (2015-16)	525,967.27	89,036,234.53	N/A	Met
2nd Subsequent Year (2016-17)	1,529,786.27	90,595,579.53	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)

Carryover balances for Common Core are being spent in 2014/15.

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)	13,459,596.30		Met
1st Subsequent Year (2015-16)	14,973,923.23		Met
2nd Subsequent Year (2016-17)	17,650,680.95		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)	24,778,196.21		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,929	11,710	11,451
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

Yes

- a. Enter the name(s) of the SELPA(s):

- b. 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 011, objects 1000-7999) (Form MYPI, Line B11)	127,480,239.86	125,018,161.87	126,602,973.08
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)	127,480,239.86	125,018,161.87	126,602,973.08
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,824,407.20	3,750,544.86	3,798,089.19
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)	3,824,407.20	3,750,544.86	3,798,089.19

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)	3,824,408.00	3,750,545.00	3,798,090.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,581,076.43	1,054,769.70	1,868,826.97
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,405,484.43	4,805,314.70	5,666,916.97
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.02%	3.84%	4.48%
District's Reserve Standard (Section 10B, Line 7):	3,824,407.20	3,750,544.86	3,798,089.19
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 first interim projections 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(15,442,116.00)	(14,412,950.00)	-6.7%	(1,029,166.00)	Not Met
1st Subsequent Year (2015-16)	(15,773,483.00)	(15,497,523.00)	-1.7%	(275,960.00)	Met
2nd Subsequent Year (2016-17)	(15,805,223.00)	(15,728,910.00)	-0.5%	(76,313.00)	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2014-15)	905,875.00	756,112.00	-16.5%	(149,763.00)	Not Met
1st Subsequent Year (2015-16)	376,848.00	207,134.47	-45.0%	(169,713.53)	Not Met
2nd Subsequent Year (2016-17)	76,848.00	207,134.47	169.5%	130,286.47	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Savings to special education are reflected in 2014/15 amounts.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Support to Adult Education is being reduced.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund	General Fund	246,756
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	General Fund	General Fund	1,872,603
State School Building Loans				
Compensated Absences				

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

GOB 2011 Series A, Refunding	14	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	13,195,000
GOB 2001 Series B	15	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	30,118,122
GOB 2006 Series A	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	1,855,000
GOB 2006 Series B	20	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	20,917,644
QZAB	9	Building Fund 21.2	Building Fund 21.2	3,590,299
GOB 2012 Series A & Refund 2013	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	70,500,000
TOTAL:				142,295,424

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	123,378	123,378	123,378	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	426,421	1,118,187	1,118,187	1,118,187
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2011 Series A, Refunding	1,093,563	1,098,863	1,147,613	1,147,613
GOB 2001 Series B	2,045,424	2,129,599	2,228,749	2,228,749
GOB 2006 Series A	2,821,019	2,993,744	2,643,369	2,643,369
GOB 2006 Series B	840,000	825,000	1,305,000	1,305,000
QZAB	349,105	361,509	374,533	374,533
GOB 2012 Series A & Refund 2013	1,192,434	3,129,425	3,598,825	3,598,825
Total Annual Payments:	8,891,344	11,779,705	12,539,654	12,416,276
Has total annual payment increased over prior year (2013-14)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bond payments are scheduled to increase.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second 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)

First Interim (Form 01CSI, Item S7A)	Second 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)

474,714.00	545,919.00
473,732.00	545,750.00
473,732.00	545,750.00

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,883,851.00	1,883,851.00
b. Unfunded liability for self-insurance programs	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	880,679.00	880,679.00
Current Year (2014-15)	880,679.00	880,679.00
1st Subsequent Year (2015-16)	880,679.00	880,679.00
2nd Subsequent Year (2016-17)	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)

b. Amount contributed (funded) for self-insurance programs	880,679.00	880,679.00
Current Year (2014-15)	880,679.00	880,679.00
1st Subsequent Year (2015-16)	880,679.00	880,679.00
2nd Subsequent Year (2016-17)	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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 first interim projections?

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 First Interim Projections

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

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

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 First Interim Projections

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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 first interim projections?

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 First Interim Projections

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

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 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 First Interim

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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 first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

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.

ADDITIONAL FISCAL INDICATORS

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

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

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

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 became CBO as of July 2, 2014

End of School District Second Interim Criteria and Standards Review

SACS2014ALL Financial Reporting Software - 2014.2.0
3/11/2015 2:29:23 PM

19-64436-0000000

Second Interim
2014-15 Projected Totals
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

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.