

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:

3/6/15

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 05, 2015

Signed:



President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Terese McNamee

Telephone: 650-526-3550

Title: Chief Business Officer

E-mail: tmcnamee@mvwsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 		X
		<ul style="list-style-type: none"> • 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
		<ul style="list-style-type: none"> • 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	
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 	n/a	X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8099	33,892,813.00	34,344,306.00	21,380,322.24	34,365,980.00	21,674.00	0.1%	
2) Federal Revenue	8100-8299	180,000.00	180,000.00	15,030.02	231,185.00	51,185.00	28.4%	
3) Other State Revenue	8300-8599	781,893.00	1,111,661.00	630,521.22	1,111,661.00	0.00	0.0%	
4) Other Local Revenue	8600-8799	5,901,000.00	5,900,220.00	3,747,320.17	5,944,063.00	43,843.00	0.7%	
5) TOTAL, REVENUES		40,855,706.00	41,536,187.00	25,773,193.65	41,652,889.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	18,035,014.00	18,518,147.01	9,092,248.39	18,572,027.01	(53,880.00)	-0.3%	
2) Classified Salaries	2000-2999	4,938,274.00	4,548,014.00	2,580,290.16	4,672,527.00	(124,513.00)	-2.7%	
3) Employee Benefits	3000-3999	7,919,912.00	7,403,890.97	4,015,759.77	7,425,902.97	(22,012.00)	-0.3%	
4) Books and Supplies	4000-4999	1,155,065.00	1,481,648.00	531,126.33	1,445,166.00	36,482.00	2.5%	
5) Services and Other Operating Expenditures	5000-5999	2,992,007.00	3,301,713.00	2,055,300.81	3,295,793.00	5,920.00	0.2%	
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299							
	7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(258,643.00)	(322,776.00)	0.00	(273,198.00)	(49,578.00)	15.4%	
9) TOTAL, EXPENDITURES		34,781,629.00	34,930,636.98	18,274,725.46	35,138,217.98			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		6,074,077.00	6,605,550.02	7,498,468.19	6,514,671.02			
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	849,693.00	849,693.00	0.00	863,193.00	(13,500.00)	-1.6%	
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	(7,014,386.00)	(7,093,395.00)	(30,000.00)	(7,060,589.00)	32,806.00	-0.5%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(7,864,079.00)	(7,943,088.00)	(30,000.00)	(7,923,782.00)			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,790,002.00)	(1,337,537.98)	7,468,468.19	(1,409,110.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		15,592,522.14	15,592,522.14		15,592,522.14	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,592,522.14	15,592,522.14		15,592,522.14		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,592,522.14	15,592,522.14		15,592,522.14		
2) Ending Balance, June 30 (E + F1e)			13,802,520.14	14,254,984.16		14,183,411.16		
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								
d) Assigned	9760		0.00	0.00		0.00		
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		13,802,520.14	14,254,984.16		14,183,411.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,545,964.00	3,719,023.00	2,491,374.00	3,720,175.00	1,152.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,326.00	974,618.00	487,309.00	974,618.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	216,240.00	216,240.00	104,562.23	216,240.00	0.00	0.0%
Timber Yield Tax		8022	510.00	510.00	23.69	510.00	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	26,348,640.00	26,348,640.00	15,245,488.96	26,348,640.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,648,940.00	2,648,940.00	2,294,718.51	2,648,940.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	10,898.58	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	424,501.00	711,643.00	745,947.15	711,643.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,268,121.00	34,619,614.00	21,380,322.12	34,620,766.00	1,152.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(254,786.00)	(254,786.00)	0.00	(254,786.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.12	0.00	0.00	0.0%
Property Taxes Transfers		8097	(20,522.00)	(20,522.00)	0.00	0.00	20,522.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			33,992,813.00	34,344,306.00	21,380,322.24	34,365,980.00	21,674.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	80,000.00	80,000.00	15,030.02	80,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126,	5510	8290					
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	100,000.00	100,000.00	0.00	151,185.00	51,185.00	51.2%
TOTAL, FEDERAL REVENUE			180,000.00	180,000.00	15,030.02	231,185.00	51,185.00	28.4%
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	0.00	0.0%
Mandated Costs Reimbursements		8550	136,331.00	462,373.00	429,769.00	462,373.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	645,562.00	649,288.00	190,842.22	649,288.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
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	9,910.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			781,893.00	1,111,661.00	630,521.22	1,111,661.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	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		2,800,000.00	2,800,000.00	1,654,897.02	2,800,000.00	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								
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			2,677,400.00	2,677,400.00	1,668,132.00	2,677,400.00	0.00	0.0%
Interest								
8660			100,000.00	100,000.00	49,665.73	100,000.00	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		6,000.00	6,000.00	3,652.50	6,000.00	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%) 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			317,600.00	316,820.00	370,72.92	360,663.00	43,843.00	13.8%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,901,000.00	5,900,220.00	3,747,320.17	5,944,063.00	43,843.00	0.7%
TOTAL, REVENUES			40,855,706.00	41,536,187.00	25,773,193.65	41,652,889.00	116,702.00	0.3%

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)
Certificated Teachers' Salaries		1100	15,689,853.00	15,862,495.01	7,706,473.53	15,901,172.01	(38,677.00)	-0.2%
Certificated Pupil Support Salaries		1200	74,366.00	67,850.00	33,163.13	67,850.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,270,695.00	2,587,702.00	1,348,968.56	2,602,905.00	(15,203.00)	-0.6%
Other Certificated Salaries		1900	100.00	100.00	3,643.17	100.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,035,014.00	18,518,147.01	9,092,248.39	18,572,027.01	(53,880.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	596,274.00	570,966.00	304,723.74	629,440.00	(58,474.00)	-10.2%
Classified Support Salaries		2200	1,700,406.00	1,658,030.00	958,514.87	1,706,674.00	(48,644.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	531,701.00	493,543.00	292,163.52	496,521.00	(2,978.00)	-0.6%
Clerical, Technical and Office Salaries		2400	1,880,137.00	1,566,179.00	868,220.26	1,580,596.00	(14,417.00)	-0.9%
Other Classified Salaries		2900	229,756.00	259,296.00	156,667.77	259,296.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,938,274.00	4,548,014.00	2,580,290.16	4,672,527.00	(124,513.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,655,131.00	1,570,064.98	787,418.44	1,575,015.98	(4,951.00)	-0.3%
PERS		3201-3202	544,710.00	501,918.00	289,045.07	512,536.00	(10,618.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	626,445.00	598,725.04	329,678.73	607,553.04	(8,828.00)	-1.5%
Health and Welfare Benefits		3401-3402	4,310,415.00	3,952,023.94	2,257,376.42	3,946,415.94	5,608.00	0.1%
Unemployment Insurance		3501-3502	13,022.00	12,926.94	5,729.53	13,004.94	(78.00)	-0.6%
Workers' Compensation		3601-3602	470,224.00	468,267.07	223,508.95	471,412.07	(3,145.00)	-0.7%
OPEB, Allocated		3701-3702	298,165.00	298,165.00	118,478.57	298,165.00	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	1,800.00	1,800.00	4,524.06	1,800.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,919,912.00	7,403,890.97	4,015,759.77	7,425,902.97	(22,012.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	47,441.78	0.00	0.00	0.0%
Materials and Supplies		4300	1,155,065.00	1,471,648.00	438,370.72	1,435,166.00	36,482.00	2.5%
Noncapitalized Equipment		4400	0.00	10,000.00	45,313.83	10,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,155,065.00	1,481,648.00	531,126.33	1,445,166.00	36,482.00	2.5%
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	92,932.00	93,380.00	51,767.45	88,380.00	5,000.00	5.4%
Dues and Memberships		5300	12,250.00	12,250.00	14,456.00	12,250.00	0.00	0.0%
Insurance		5400-5450	208,424.00	210,237.00	210,237.10	210,237.00	0.00	0.0%
Operations and Housekeeping Services		5500	935,000.00	935,000.00	598,128.07	935,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	254,249.00	254,249.00	110,301.89	254,249.00	0.00	0.0%
Transfers of Direct Costs		5710	(12,450.00)	(12,450.00)	(9,508.42)	(12,450.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(1,298.61)	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,451,702.00	1,759,047.00	1,014,492.65	1,758,127.00	920.00	0.1%
Communications		5900	51,400.00	51,500.00	66,724.68	51,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,992,007.00	3,301,713.00	2,055,300.81	3,295,793.00	5,920.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		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	7310	(135,314.00)	(206,862.00)	0.00	(210,540.00)	3,678.00	-1.8%	
Transfers of Indirect Costs - Interfund	7350	(123,329.00)	(115,914.00)	0.00	(62,658.00)	(53,256.00)	45.9%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(258,643.00)	(322,776.00)	0.00	(273,198.00)	(49,578.00)	15.4%	
TOTAL, EXPENDITURES		34,781,629.00	34,930,636.98	18,274,726.46	35,138,217.98	(207,581.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	849,693.00	849,693.00	0.00	849,693.00	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	13,500.00	(13,500.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			849,693.00	849,693.00	0.00	863,193.00	(13,500.00)	-1.6%
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	(7,014,386.00)	(7,093,395.00)	(30,000.00)	(7,060,589.00)	32,806.00	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,014,386.00)	(7,093,395.00)	(30,000.00)	(7,060,589.00)	32,806.00	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(7,864,079.00)	(7,943,088.00)	(30,000.00)	(7,923,782.00)	19,306.00	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,105,551.00	1,039,888.00	607,692.00	1,214,583.00	174,695.00	16.8%
2) Federal Revenue		8100-8299	1,433,431.00	1,395,910.00	220,198.97	1,455,480.00	59,570.00	4.3%
3) Other State Revenue		8300-8599	982,300.00	1,038,915.00	501,541.27	1,038,915.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,913,669.00	4,879,003.00	3,846,951.54	4,840,070.00	(38,033.00)	-0.8%
5) TOTAL, REVENUES			8,434,951.00	8,353,716.00	5,176,383.78	8,549,948.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,367,806.00	4,555,400.00	2,283,189.96	4,549,197.00	6,203.00	0.1%
2) Classified Salaries		2000-2999	2,674,069.00	3,165,311.00	1,733,311.45	3,291,804.00	(126,493.00)	-4.0%
3) Employee Benefits		3000-3999	2,501,928.00	2,552,587.00	1,352,165.60	2,595,617.00	(43,030.00)	-1.7%
4) Books and Supplies		4000-4999	940,099.00	1,406,157.00	937,546.18	1,438,814.00	(32,657.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	4,155,421.00	3,939,721.00	1,877,379.00	3,913,871.00	25,850.00	0.7%
6) Capital Outlay		6000-6999	235,000.00	235,000.00	45,607.58	235,000.00	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	135,314.00	206,862.00	0.00	210,540.00	(3,678.00)	-1.8%
9) TOTAL, EXPENDITURES			15,009,637.00	16,061,038.00	8,229,199.77	16,234,843.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)								
			(6,574,686.00)	(7,707,322.00)	(3,852,815.89)	(7,684,885.00)		
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	7,014,386.00	7,093,395.00	30,000.00	7,060,589.00	(32,806.00)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,014,386.00	7,093,395.00	30,000.00	7,060,589.00		

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)			439,700.00	(613,927.00)	(3,022,815.99)	(624,306.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	9,114,861.15	9,114,861.15			9,114,861.15	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)		9,114,861.15	9,114,861.15			9,114,861.15		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9,114,861.15	9,114,861.15			9,114,861.15		
2) Ending Balance, June 30 (E + F1e)		9,554,561.15	8,500,934.15			8,490,555.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00			0.00		
Stores	9712	0.00	0.00			0.00		
Prepaid Expenditures	9713	0.00	0.00			0.00		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	9,607,619.15	8,578,461.15			8,490,555.15		
c) Committed								
Stabilization Arrangements	9750	0.00	0.00			0.00		
Other Commitments	9760	0.00	0.00			0.00		
d) Assigned								
Other Assignments	9780	0.00	0.00			0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	(53,058.00)	(77,527.00)			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	0.00	
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00	0.00	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	
Subtotal, LCFF Sources			0.00	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	0.00	
Property Taxes Transfers		8097	1,105,551.00	1,039,888.00	607,692.00	1,214,583.00	174,695.00	16.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,105,551.00	1,039,888.00	607,692.00	1,214,583.00	174,695.00	16.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	814,462.00	794,460.00	3,303.00	837,892.00	43,432.00	5.5%
Special Education Discretionary Grants		8182	210,299.00	209,885.00	47,537.00	226,833.00	16,948.00	8.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	146,647.00	146,145.00	41,533.22	146,221.00	76.00	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	24,450.00	25,856.00	16,476.00	25,699.00	(157.00)	-0.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	17,573.00	169,564.00	72,645.47	168,835.00	(729.00)	-0.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	38,704.28	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,431.00	1,395,910.00	220,198.97	1,455,480.00	59,570.00	4.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	153,705.00	172,467.00	19,226.77	172,467.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	445,950.00	445,950.00	334,962.50	445,950.00	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	130,000.00	130,000.00	0.00	130,000.00	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	252,645.00	290,498.00	147,352.00	290,498.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			982,300.00	1,038,915.00	501,541.27	1,038,915.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	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		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%) 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		3,900,502.00	3,856,738.00	3,514,493.04	3,880,727.00	23,989.00	0.6%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,013,167.00	1,022,265.00	332,458.50	960,243.00	(62,022.00)	-6.1%
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	All Other	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,913,669.00	4,879,003.00	3,846,951.54	4,840,970.00	(38,033.00)	-0.8%
TOTAL, REVENUES			8,434,951.00	8,353,716.00	5,176,383.78	8,549,948.00	196,232.00	2.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		3,444,663.00	3,548,196.00	1,808,370.23	3,541,993.00	6,203.00	0.2%
Certified Pupil Support Salaries	1200		543,957.00	574,320.00	277,049.74	574,320.00	0.00	0.0%
Certified Supervisors' and Administrators' Salaries	1300		378,186.00	362,137.00	154,586.83	362,137.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	70,747.00	43,183.16	70,747.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,367,806.00	4,555,400.00	2,283,189.96	4,549,197.00	6,203.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		2,051,744.00	2,194,150.00	1,083,946.78	2,260,802.00	(66,652.00)	-3.0%
Classified Support Salaries	2200		352,122.00	348,759.00	242,882.75	361,140.00	(12,381.00)	-3.6%
Classified Supervisors' and Administrators' Salaries	2300		145,962.00	219,172.00	126,764.46	219,172.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		114,241.00	393,230.00	238,220.92	440,690.00	(47,460.00)	-12.1%
Other Classified Salaries	2900		10,000.00	10,000.00	41,496.54	10,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,674,069.00	3,165,311.00	1,733,311.45	3,291,804.00	(126,493.00)	-4.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		392,316.00	385,573.00	192,343.41	384,149.00	1,424.00	0.4%
PERS	3201-3202		283,148.00	341,617.00	194,988.02	354,743.00	(13,126.00)	-3.8%
OASDI/Medicare/Alternative	3301-3302		270,983.00	311,580.00	164,952.87	320,512.00	(8,932.00)	-2.9%
Health and Welfare Benefits	3401-3402		1,352,429.00	1,292,752.00	705,615.82	1,313,101.00	(20,349.00)	-1.6%
Unemployment Insurance	3501-3502		7,648.00	13,008.00	1,943.63	12,796.00	212.00	1.6%
Workers' Compensation	3601-3602		137,434.00	150,087.00	75,887.27	152,346.00	(2,259.00)	-1.5%
OPEB, Allocated	3701-3702		57,970.00	57,970.00	14,709.25	57,970.00	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	1,725.33	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,501,928.00	2,552,587.00	1,352,165.60	2,595,617.00	(43,030.00)	-1.7%
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	149,938.44	0.00	0.00	0.0%
Materials and Supplies	4300		745,099.00	1,211,157.00	525,236.43	1,243,814.00	(32,657.00)	-2.7%
Noncapitalized Equipment	4400		195,000.00	195,000.00	262,371.31	195,000.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			940,099.00	1,406,157.00	937,546.18	1,438,814.00	(32,657.00)	-2.3%
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		29,980.00	24,105.00	24,564.25	24,105.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	1,200.00	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		81,500.00	81,500.00	29,029.16	81,500.00	0.00	0.0%
Transfers of Direct Costs	5710		12,450.00	12,450.00	9,508.42	12,450.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		2,450.00	2,450.00	0.00	2,450.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		4,023,741.00	3,813,316.00	1,808,981.16	3,787,466.00	25,850.00	0.7%
Communications	5900		5,300.00	5,900.00	4,096.01	5,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,155,421.00	3,939,721.00	1,877,379.00	3,913,871.00	25,850.00	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)
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	235,000.00	235,000.00	45,607.58	235,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			235,000.00	235,000.00	45,607.58	235,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To County Offices		6360	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs		6360	7223	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	135,314.00	206,862.00	0.00	210,540.00	(3,678.00)	-1.8%
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			135,314.00	206,862.00	0.00	210,540.00	(3,678.00)	-1.8%
TOTAL, EXPENDITURES			15,009,637.00	16,061,038.00	8,229,199.77	16,234,843.00	(173,805.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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		7,014,386.00	7,093,395.00	30,000.00	7,060,589.00	(32,806.00)	-0.5%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,014,386.00	7,093,395.00	30,000.00	7,060,589.00	(32,806.00)	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + b + c - d + e)			7,014,386.00	7,093,395.00	30,000.00	7,060,589.00	32,806.00	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8099		35,098,364.00	35,384,194.00	21,988,014.24	35,580,563.00	196,369.00	0.6%
2) Federal Revenue	8100-8299		1,613,431.00	1,575,910.00	235,228.99	1,686,665.00	110,755.00	7.0%
3) Other State Revenue	8300-8599		1,764,193.00	2,150,576.00	1,132,062.49	2,150,576.00	0.00	0.0%
4) Other Local Revenue	8600-8799		10,814,669.00	10,779,223.00	7,594,271.71	10,785,033.00	5,810.00	0.1%
5) TOTAL, REVENUES			49,290,657.00	49,889,903.00	30,949,577.43	50,202,837.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		22,402,820.00	23,073,547.01	11,375,438.35	23,121,224.01	(47,677.00)	-0.2%
2) Classified Salaries	2000-2999		7,612,343.00	7,713,325.00	4,313,601.61	7,964,331.00	(251,006.00)	-3.3%
3) Employee Benefits	3000-3999		10,421,840.00	9,956,477.97	5,367,925.37	10,021,519.97	(65,042.00)	-0.7%
4) Books and Supplies	4000-4999		2,095,164.00	2,887,805.00	1,468,672.51	2,883,980.00	3,825.00	0.1%
5) Services and Other Operating Expenditures	5000-5999		7,147,428.00	7,241,434.00	3,932,679.81	7,209,664.00	31,770.00	0.4%
6) Capital Outlay	6000-6999		235,000.00	235,000.00	45,607.58	235,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(123,329.00)	(115,914.00)	0.00	(62,658.00)	(53,256.00)	45.9%
9) TOTAL, EXPENDITURES			49,791,266.00	50,991,674.98	26,503,925.23	51,373,060.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(500,609.00)	(1,101,771.98)	4,445,652.20	(1,170,223.98)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8920		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		849,693.00	849,693.00	0.00	863,193.00	(13,500.00)	-1.6%
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			(849,693.00)	(849,693.00)	0.00	(863,193.00)		

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)			(1,350,302.00)	(1,951,464.98)	4,445,652.20	(2,033,416.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	24,707,383.29	24,707,383.29			24,707,383.29	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)		24,707,383.29	24,707,383.29			24,707,383.29		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		24,707,383.29	24,707,383.29			24,707,383.29		
2) Ending Balance, June 30 (E + F1e)		23,357,081.29	22,755,918.31			22,673,966.31		
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	9,607,619.15	8,578,461.15			8,490,555.15		
c) Committed Stabilization Arrangements	9750	0.00	0.00			0.00		
Other Commitments	9760	0.00	0.00			0.00		
d) Assigned								
Other Assignments	9780	0.00	0.00			0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	13,749,462.14	14,177,457.16			14,183,411.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	4,545,964.00	3,719,023.00	2,491,374.00	3,720,175.00	1,152.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,326.00	974,618.00	487,309.00	974,618.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	216,240.00	216,240.00	104,562.23	216,240.00	0.00	0.0%
Timber Yield Tax		8022	510.00	510.00	23.69	510.00	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	26,348,640.00	26,348,640.00	15,245,488.96	26,348,640.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,648,940.00	2,648,940.00	2,294,718.51	2,648,940.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	10,898.58	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAFF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	424,501.00	711,643.00	745,947.15	711,643.00	0.00	0.0%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,268,121.00	34,619,614.00	21,380,322.12	34,620,766.00	1,152.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(254,786.00)	(254,786.00)	0.00	(254,786.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.12	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,085,029.00	1,019,366.00	607,692.00	1,214,583.00	195,217.00	19.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,098,364.00	35,384,194.00	21,988,014.24	35,580,563.00	196,369.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	80,000.00	80,000.00	15,030.02	80,000.00	0.00	0.0%
Special Education Entitlement		8181	814,462.00	794,460.00	3,303.00	837,892.00	43,432.00	5.5%
Special Education Discretionary Grants		8182	210,299.00	209,885.00	47,537.00	226,833.00	16,948.00	8.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	146,647.00	146,145.00	41,533.22	146,221.00	76.00	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	24,450.00	25,856.00	16,476.00	25,699.00	(157.00)	-0.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	187,573.00	169,564.00	72,645.47	168,835.00	(729.00)	-0.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Sale 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	150,000.00	150,000.00	38,704.28	201,185.00	51,185.00	34.1%
TOTAL, FEDERAL REVENUE			1,613,431.00	1,575,910.00	235,228.99	1,686,665.00	110,755.00	7.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs								
Mandated Costs Reimbursements								
Lottery - Unrestricted and Instructional Materi:	8550	130,331.00	462,373.00	429,769.00	462,373.00	0.00	0.00	0.0%
8560	799,267.00	821,755.00	210,068.99	821,755.00	0.00	0.00	0.0%	
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
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	445,950.00	445,950.00	334,962.50	445,950.00	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	130,000.00	130,000.00	0.00	130,000.00	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	252,645.00	290,498.00	157,262.00	290,498.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,764,193.00	2,150,576.00	1,132,062.49	2,150,576.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	2,800,000.00	2,800,000.00	1,654,897.02	2,800,000.00	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	2,677,400.00	2,677,400.00	1,668,132.00	2,677,400.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	49,665.73	100,000.00	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	6,000.00	6,000.00	3,652.50	6,000.00	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%) 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	4,218,102.00	4,173,558.00	3,885,465.96	4,241,390.00	67,832.00	1.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,013,167.00	1,022,265.00	332,458.50	960,243.00	(62,022.00)	-6.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,814,669.00	10,779,223.00	7,594,271.71	10,785,033.00	5,810.00	0.1%
TOTAL, REVENUES			49,290,657.00	49,889,903.00	30,949,577.43	50,202,837.00	312,934.00	0.6%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,134,516.00	19,410,691.01	9,514,843.76	19,443,165.01	(32,474.00)	-0.2%
Certificated Pupil Support Salaries		1200	618,323.00	642,170.00	310,212.87	642,170.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,649,881.00	2,949,839.00	1,503,555.39	2,965,042.00	(15,203.00)	-0.5%
Other Certificated Salaries		1900	100.00	70,847.00	46,826.33	70,847.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			22,402,820.00	23,073,547.01	11,375,438.35	23,121,224.01	(47,677.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,648,018.00	2,765,116.00	1,388,670.52	2,890,242.00	(125,126.00)	-4.5%
Classified Support Salaries		2200	2,052,528.00	2,006,789.00	1,201,397.62	2,067,814.00	(61,025.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	677,663.00	712,715.00	418,927.98	715,693.00	(2,978.00)	-0.4%
Clerical, Technical and Office Salaries		2400	1,994,378.00	1,959,409.00	1,106,441.18	2,021,286.00	(61,877.00)	-3.2%
Other Classified Salaries		2900	239,756.00	269,296.00	198,164.31	269,296.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,612,343.00	7,713,325.00	4,313,601.61	7,964,331.00	(251,006.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,047,447.00	1,955,637.98	979,761.85	1,959,164.98	(3,527.00)	-0.2%
PERS		3201-3202	827,858.00	843,535.00	484,033.09	867,279.00	(23,744.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	897,428.00	910,305.04	494,631.60	928,065.04	(17,760.00)	-2.0%
Health and Welfare Benefits		3401-3402	5,662,844.00	5,244,775.94	2,962,992.24	5,259,516.94	(14,741.00)	-0.3%
Unemployment Insurance		3501-3502	20,670.00	25,934.94	7,673.16	25,800.94	134.00	0.5%
Workers' Compensation		3601-3602	607,658.00	618,354.07	299,396.22	623,758.07	(5,404.00)	-0.9%
OPEB, Allocated		3701-3702	356,135.00	356,135.00	133,187.82	356,135.00	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	1,800.00	1,800.00	6,249.39	1,800.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,421,840.00	9,956,477.97	5,367,925.37	10,021,519.97	(65,042.00)	-0.7%
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	197,380.22	0.00	0.00	0.0%
Materials and Supplies		4300	1,900,164.00	2,682,805.00	963,607.15	2,678,980.00	3,825.00	0.1%
Noncapitalized Equipment		4400	195,000.00	205,000.00	307,685.14	205,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,095,164.00	2,887,805.00	1,468,672.51	2,883,980.00	3,825.00	0.1%
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	122,912.00	117,485.00	76,331.70	112,485.00	5,000.00	4.3%
Dues and Memberships		5300	12,250.00	12,250.00	15,656.00	12,250.00	0.00	0.0%
Insurance		5400-5450	208,424.00	210,237.00	210,237.10	210,237.00	0.00	0.0%
Operations and Housekeeping Services		5500	935,000.00	935,000.00	598,128.07	935,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	335,749.00	335,749.00	139,331.05	335,749.00	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	950.00	950.00	(1,298.61)	950.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,475,443.00	5,572,363.00	2,823,473.81	5,545,593.00	26,770.00	0.5%
Communications		5900	56,700.00	57,400.00	70,820.69	57,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,147,428.00	7,241,434.00	3,932,679.81	7,209,664.00	31,770.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	235,000.00	235,000.00	45,607.58	235,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			235,000.00	235,000.00	45,607.58	235,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(123,329.00)	(115,914.00)	0.00	(62,658.00)	(53,256.00)	45.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(123,329.00)	(115,914.00)	0.00	(62,658.00)	(53,256.00)	45.9%
TOTAL, EXPENDITURES			49,791,266.00	50,991,674.98	26,503,925.23	51,373,060.98	(381,386.00)	-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	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	849,693.00	849,693.00	0.00	849,693.00	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	13,500.00	(13,500.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			849,693.00	849,693.00	0.00	863,193.00	(13,500.00)	-1.6%
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)			(849,693.00)	(849,693.00)	0.00	(863,193.00)	13,500.00	1.6%

Resource	Description	2014-15 Projected Year Totals
5640	Medi-Cal Billing Option	407,652.19
6010	After School Education and Safety (ASES)	4,307.00
6230	California Clean Energy Jobs Act	130,000.00
6300	Lottery: Instructional Materials	256,443.97
6512	Special Ed: Mental Health Services	159,784.08
7091	Economic Impact Aid (EIA): Limited English	0.67
7405	Common Core State Standards Implementat	0.23
8150	Ongoing & Major Maintenance Account (RM,	2.00
9010	Other Restricted Local	7,532,365.01
Total, Restricted Balance		<u>8,490,555.15</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Total (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		436,301.00	445,367.00	294,217.52	445,367.00	0.00	0.0%
3) Other State Revenue	8300-8599		284,239.00	284,239.00	188,014.25	316,372.00	32,133.00	11.3%
4) Other Local Revenue	8600-8799		201,920.00	187,420.00	49,342.30	187,420.00	0.00	0.0%
5) TOTAL REVENUES			922,460.00	917,026.00	531,574.07	949,159.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		317,726.00	335,782.00	184,377.36	335,783.00	(1.00)	0.0%
2) Classified Salaries	2000-2999		208,371.00	206,085.00	106,269.55	201,959.00	4,126.00	2.0%
3) Employee Benefits	3000-3999		229,152.00	231,087.00	131,352.36	229,779.00	1,308.00	0.6%
4) Books and Supplies	4000-4999		15,188.00	15,188.00	6,598.54	15,188.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		22,705.00	22,705.00	14,804.23	22,705.00	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		22,001.00	22,001.00	0.00	22,799.00	(798.00)	-3.6%
9) TOTAL EXPENDITURES			815,143.00	832,848.00	443,402.04	828,213.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			107,317.00	84,178.00	88,172.03	120,946.00		
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								
4) TOTAL OTHER FINANCING SOURCES/USES	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
			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 Total* (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,317.00	84,178.00	88,172.03	120,046.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		70,322.79	70,322.79		70,322.79	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,322.79	70,322.79		70,322.79		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,322.79	70,322.79		70,322.79		
2) Ending Balance, June 30 (E + F1e)			177,639.79	154,500.79		191,268.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		177,639.79	176,649.29		302,107.29		
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	(22,148.50)		(110,838.50)		

Description	Resource Codes	Object Codes	Original Budget (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	8280	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	436,301.00	445,367.00	294,217.52	445,367.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			436,301.00	445,367.00	294,217.52	445,367.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	284,239.00	284,239.00	188,014.25	316,372.00	32,133.00	11.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			284,239.00	284,239.00	188,014.25	316,372.00	32,133.00	11.3%
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	574.58	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	14,500.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	187,420.00	187,420.00	48,767.72	187,420.00	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			201,920.00	187,420.00	49,342.30	187,420.00	0.00	0.0%
TOTAL, REVENUES			922,460.00	917,026.00	531,574.07	949,159.00		

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		227,929.00	228,225.00	126,445.41	228,226.00	(1.00)	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		89,797.00	107,557.00	57,931.95	107,557.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			317,726.00	335,782.00	184,377.36	335,783.00	(1.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		117,518.00	119,833.00	59,897.88	112,426.00	7,407.00	6.2%
Classified Support Salaries	2200		19,940.00	16,722.00	10,248.84	17,342.00	(620.00)	-3.7%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		70,913.00	69,530.00	35,370.33	72,191.00	(2,661.00)	-3.8%
Other Classified Salaries	2900		0.00	0.00	752.50	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			209,371.00	206,085.00	106,269.55	201,959.00	4,126.00	2.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		16,251.00	13,666.00	4,861.46	13,666.00	0.00	0.0%
PERS	3201-3202		29,314.00	34,250.00	21,073.51	33,329.00	921.00	2.7%
OASDI/Medicare/Alternative	3301-3302		29,557.00	30,840.00	17,924.93	30,529.00	311.00	1.0%
Health and Welfare Benefits	3401-3402		143,509.00	141,499.00	80,901.29	141,506.00	(7.00)	0.0%
Unemployment Insurance	3501-3502		292.00	296.00	139.09	293.00	3.00	1.0%
Workers' Compensation	3601-3602		10,229.00	10,536.00	5,423.24	10,456.00	80.00	0.8%
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	128.84	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			229,152.00	231,087.00	131,352.36	229,779.00	1,308.00	0.6%
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	93.60	0.00	0.00	0.0%
Materials and Supplies	4300		15,188.00	15,188.00	6,504.94	15,188.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,188.00	15,188.00	6,598.54	15,188.00	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)
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		4,999.00	4,999.00	3,676.47	4,999.00	0.00	0.0%
Due's and Memberships	5300		0.00	0.00	75.00	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, Lease's, Repairs, and Noncapitalized Improvements	5600		2,400.00	2,400.00	693.00	2,400.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		5,521.00	5,521.00	3,824.89	5,521.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		9,241.00	9,241.00	6,068.23	9,241.00	0.00	0.0%
Communications	5900		544.00	544.00	466.64	544.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			22,705.00	22,705.00	14,804.23	22,705.00	0.00	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		22,001.00	22,001.00	0.00	22,799.00	(798.00)	-3.6%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,001.00	22,001.00	0.00	22,799.00	(798.00)	-3.6%
TOTAL EXPENDITURES			815,143.00	832,848.00	443,402.04	828,213.00		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5210	Head Start	241,140.50
9010	Other Restricted Local	60,966.79
Total, Restricted Balance		<u>302,107.29</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		1,442,954.00	1,414,068.00	525,875.57	1,391,110.00	(22,958.00)	-1.6%
3) Other State Revenue	8300-8599		118,906.00	116,855.00	40,029.09	99,750.00	(17,105.00)	-14.6%
4) Other Local Revenue	8600-8799		482,029.00	487,851.00	210,706.65	460,781.00	(27,070.00)	-5.5%
5) TOTAL REVENUES			2,043,889.00	2,018,774.00	776,611.31	1,951,641.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		748,674.00	767,386.00	392,050.56	770,919.00	(3,533.00)	-0.5%
3) Employee Benefits	3000-3999		312,397.00	317,714.00	168,744.47	316,390.00	1,324.00	0.4%
4) Books and Supplies	4000-4999		17,200.00	774,475.00	462,259.24	774,475.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		893,425.00	102,336.00	49,061.28	128,116.00	(25,780.00)	-25.2%
6) Capital Outlay	6000-6999		0.00	15,318.00	29,103.25	40,591.00	(25,273.00)	-165.0%
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		101,328.00	93,913.00	0.00	39,859.00	54,054.00	57.6%
9) TOTAL EXPENDITURES			2,073,024.00	2,071,142.00	1,101,218.60	2,070,350.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(29,135.00)	(52,368.00)	(324,607.49)	(118,709.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	13,500.00	13,500.00	New
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	13,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,135.00)	(52,368.00)	(324,607.49)	(105,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	8791		105,372.55	105,372.55		105,372.55	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)			105,372.55	105,372.55		105,372.55		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,372.55	105,372.55		105,372.55		
2) Ending Balance, June 30 (E + F1e)			76,237.55	53,004.55		163.55		
Components of Ending Fund Balance								
e) 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		76,237.55	53,004.55		163.55		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,442,954.00	1,414,068.00	525,875.57	1,391,110.00	(22,958.00)	-1.6%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			1,442,954.00	1,414,068.00	525,875.57	1,391,110.00	(22,958.00)	-1.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	118,906.00	116,855.00	40,029.09	99,750.00	(17,105.00)	-14.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			118,906.00	116,855.00	40,029.09	99,750.00	(17,105.00)	-14.6%
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	465,029.00	482,851.00	209,373.61	449,429.00	(33,422.00)	-6.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(135.58)	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	17,000.00	5,000.00	1,468.62	11,352.00	6,352.00	127.0%
TOTAL OTHER LOCAL REVENUE			482,029.00	487,851.00	210,706.65	460,781.00	(27,070.00)	-5.5%
TOTAL REVENUES			2,043,889.00	2,018,774.00	776,611.31	1,951,641.00		

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	550,433.00	510,734.00	256,617.30	514,153.00	(3,419.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	187,441.00	256,652.00	135,433.26	256,766.00	(114.00)	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	10,800.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			748,674.00	767,386.00	392,050.56	770,919.00	(3,533.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	78,178.00	84,762.00	41,885.71	84,969.00	(207.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	56,128.00	59,343.00	29,055.69	59,617.00	(274.00)	-0.5%
Health and Welfare Benefits		3401-3402	161,556.00	156,700.00	88,322.55	154,824.00	1,876.00	1.2%
Unemployment Insurance		3501-3502	368.00	378.00	189.83	379.00	(1.00)	-0.3%
Workers' Compensation		3601-3602	14,313.00	14,677.00	7,408.30	14,747.00	(70.00)	-0.5%
OPEB, Allocated		3701-3702	1,854.00	1,854.00	1,726.66	1,854.00	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	155.53	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			312,397.00	317,714.00	168,744.47	316,390.00	1,324.00	0.4%
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	15,000.00	82,000.00	47,085.86	82,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	6,188.60	15,000.00	0.00	0.0%
Food		4700	2,200.00	677,475.00	408,984.78	677,475.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,200.00	774,475.00	462,259.24	774,475.00	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)
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		2,688.00	3,688.00	2,270.14	3,688.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		20,000.00	20,000.00	20,937.10	20,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	5,692.00	6,373.09	5,692.00	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		(6,471.00)	(6,471.00)	(2,526.28)	(6,471.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		876,608.00	76,327.00	19,475.64	102,107.00	(25,780.00)	-33.8%
Communications	5900		600.00	3,100.00	2,531.58	3,100.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			893,425.00	102,336.00	49,061.28	128,116.00	(25,780.00)	-25.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	15,318.00	29,103.25	40,591.00	(25,273.00)	-165.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	15,318.00	29,103.25	40,591.00	(25,273.00)	-165.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		101,328.00	93,913.00	0.00	39,859.00	54,054.00	57.6%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,328.00	93,913.00	0.00	39,859.00	54,054.00	57.6%
TOTAL EXPENDITURES			2,073,024.00	2,071,142.00	1,101,218.80	2,070,350.00		

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	13,500.00	13,500.00	New
Other Authorized Interfund Transfers In		8910	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	13,500.00	13,500.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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 to 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			0.00	0.00	0.00	13,500.00		
(a - b + c - d + e)								

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	163.55
Total, Restricted Balance		163.55

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)
A. REVENUES								
1) LCFF Sources		8010-8099	254,786.00	254,786.00	0.00	254,786.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	1,706.02	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			256,786.00	256,786.00	1,706.02	256,786.00		
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	15,000.00	15,000.00	0.00	15,000.00	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			15,000.00	15,000.00	0.00	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			241,786.00	241,786.00	1,706.02	241,786.00		
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								
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
			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)			241,786.00	241,786.00	1,706.02	241,786.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		805,789.49	805,789.49		805,789.49	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)			805,789.49	805,789.49		805,789.49		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			805,789.49	805,789.49		805,789.49		
2) Ending Balance, June 30 (E + F1e)			1,047,575.49	1,047,575.49		1,047,575.49		
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		1,047,575.49	1,047,575.49		1,047,575.49		
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 Total* (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	254,786.00	254,786.00	0.00	254,786.00	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			254,786.00	254,786.00	0.00	254,786.00	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	2,000.00	2,000.00	1,706.02	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	1,706.02	2,000.00	0.00	0.0%
TOTAL, REVENUES			256,786.00	256,786.00	1,706.02	256,786.00		

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	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	0.00	15,000.00	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	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	15,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(e) 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		8078	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	550.00	550.00	252.33	550.00	0.00	0.0%
5) TOTAL REVENUES			550.00	550.00	252.33	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	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			550.00	550.00	252.33	550.00		
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								
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)			550.00	550.00	252.33	550.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		119,188.96	119,188.96		119,188.96	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)			119,188.96	119,188.96		119,188.96		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,188.96	119,188.96		119,188.96		
2) Ending Balance, June 30 (E + F1e)			119,738.96	119,738.96		119,738.96		
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		119,738.96	119,738.96		119,738.96		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

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

43 69591 0000000
 Form 171

Description	Resource Codes	Object Codes	Original Budget (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	550.00	550.00	252.33	550.00	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%
TOTAL, OTHER LOCAL REVENUE			550.00	550.00	252.33	550.00	0.00	0.0%
TOTAL REVENUES			550.00	550.00	252.33	550.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	14,000.00	14,000.00	10,524.39	14,000.00	0.00	0.0%
5) TOTAL, REVENUES			14,000.00	14,000.00	10,524.39	14,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			14,000.00	14,000.00	10,524.39	14,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	849,693.00	849,693.00	0.00	849,693.00	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								
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	849,693.00	849,693.00	0.00	849,693.00		

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)			863,693.00	863,693.00	10,524.39	863,693.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		4,969,859.00	4,969,859.00		4,969,859.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,969,859.00	4,969,859.00		4,969,859.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,969,859.00	4,969,859.00		4,969,859.00		
2) Ending Balance, June 30 (E + F1e)			5,833,552.00	5,833,552.00		5,833,552.00		
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		5,833,552.00	5,833,552.00		5,833,552.00		
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)
OTHER LOCAL REVENUE								
Interest	8660		14,000.00	14,000.00	10,524.39	14,000.00	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%
TOTAL, OTHER LOCAL REVENUE			14,000.00	14,000.00	10,524.39	14,000.00	0.00	0.0%
TOTAL, REVENUES			14,000.00	14,000.00	10,524.39	14,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF	8912		849,693.00	849,693.00	0.00	849,693.00	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			849,693.00	849,693.00	0.00	849,693.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Rearganized 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/Rearganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			849,693.00	849,693.00	0.00	849,693.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		87,500.00	87,500.00	84,985.57	87,500.00	0.00	0.0%
5) TOTAL, REVENUES			87,500.00	87,500.00	84,985.57	87,500.00		
B. EXPENDITURES								
1) Certified Salaries	1000-1099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		81,247.00	26,179.00	25,914.03	42,513.00	(16,334.00)	-62.4%
3) Employee Benefits	3000-3999		40,307.00	19,337.00	12,001.30	29,077.00	(9,740.00)	-50.4%
4) Books and Supplies	4000-4999		0.00	0.00	82,077.39	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		10,000.00	10,000.00	19,435.07	10,000.00	0.00	0.0%
6) Capital Outlay	6000-6999		6,749,256.00	15,311,472.00	12,771,388.96	15,311,472.00	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			6,880,810.00	15,366,988.00	12,910,817.75	15,393,062.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(6,793,310.00)	(15,279,488.00)	(12,825,832.18)	(15,305,562.00)		
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								
4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999		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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,793,310.00)	(15,279,488.00)	(12,825,832.18)	(15,305,562.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		48,160,471.39	48,160,471.39		48,160,471.39	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)			48,160,471.39	48,160,471.39		48,160,471.39		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,160,471.39	48,160,471.39		48,160,471.39		
2) Ending Balance, June 30 (E + F1e)			41,367,161.39	32,880,983.39		32,854,909.39		
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		41,367,161.39	32,880,983.39		32,854,909.39		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	87,500.00	87,500.00	84,985.57	87,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,500.00	87,500.00	84,985.57	87,500.00	0.00	0.0%
TOTAL, REVENUES			87,500.00	87,500.00	84,985.57	87,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	9,964.56	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		81,247.00	26,179.00	15,949.47	42,513.00	(16,334.00)	-62.4%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			81,247.00	26,179.00	25,914.03	42,513.00	(16,334.00)	-62.4%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0,563.00	3,082.00	1,853.59	5,005.00	(1,923.00)	-62.4%
OASDI/Medicare/Alternative	3301-3302		6,215.00	2,003.00	1,885.10	3,252.00	(1,249.00)	-62.4%
Health and Welfare Benefits	3401-3402		22,805.00	13,728.00	7,760.86	19,968.00	(6,240.00)	-45.5%
Unemployment Insurance	3501-3502		40.00	13.00	12.32	22.00	(9.00)	-69.2%
Workers' Compensation	3601-3602		1,584.00	511.00	480.68	830.00	(319.00)	-62.4%
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	8.75	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,307.00	19,337.00	12,001.30	29,077.00	(9,740.00)	-50.4%
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	51,203.81	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	30,873.58	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	82,077.39	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Lenses, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	7,872.78	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		10,000.00	10,000.00	11,562.29	10,000.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	19,435.07	10,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	58,861.66	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	6,749,256.00	15,311,472.00	12,366,823.55	15,311,472.00	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	345,704.75	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			6,749,256.00	15,311,472.00	12,771,389.96	15,311,472.00	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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7430	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			6,880,810.00	15,366,988.00	12,910,817.75	15,393,062.00		

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 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
9010	Other Restricted Local	32,854,909.39
Total, Restricted Balance		<u>32,854,909.39</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	503,000.00	503,000.00	773,757.18	1,003,000.00	500,000.00	99.4%
5) TOTAL REVENUES			503,000.00	503,000.00	773,757.18	1,003,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	38.82	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			10,000.00	10,000.00	38.82	10,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			493,000.00	493,000.00	773,718.36	993,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7689	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 + D)			493,000.00	493,000.00	773,718.36	993,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		3,422,822.39	3,422,822.39		3,422,822.39	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)			3,422,822.39	3,422,822.39		3,422,822.39		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,422,822.39	3,422,822.39		3,422,822.39		
2) Ending Balance, June 30 (E + F1e)			3,915,822.39	3,915,822.39		4,415,822.39		
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		3,915,822.39	3,915,822.39		4,415,822.39		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,619.19	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	500,000.00	500,000.00	766,137.99	1,000,000.00	500,000.00	100.0%
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			503,000.00	503,000.00	773,757.18	1,003,000.00	500,000.00	99.4%
TOTAL REVENUES			503,000.00	503,000.00	773,757.18	1,003,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	38.82	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	38.82	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		7298	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			10,000.00	10,000.00	38.82	10,000.00		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	4,415,822.39
Total, Restricted Balance		<u>4,415,822.39</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	23,418.00	23,418.00	12,565.94	23,418.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,580,834.00	7,580,834.00	5,041,911.36	7,580,834.00	0.00	0.0%
5) TOTAL REVENUES			7,604,252.00	7,604,252.00	5,054,477.30	7,604,252.00		
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	11,300,000.00	11,300,000.00	10,578,499.93	11,300,000.00	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			11,300,000.00	11,300,000.00	10,578,499.93	11,300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,695,748.00)	(3,695,748.00)	(5,524,022.63)	(3,695,748.00)		
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		7600-7620	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8970	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								
4) TOTAL OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
			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)			(3,695,748.00)	(3,695,748.00)	(5,524,022.63)	(3,695,748.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9781		10,559,289.67	10,559,289.67		10,559,289.67	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)			10,559,289.67	10,559,289.67		10,559,289.67		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,559,289.67	10,559,289.67		10,559,289.67		
2) Ending Balance, June 30 (E + F1e)			6,863,541.67	6,863,541.67		6,863,541.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		6,863,541.67	6,863,541.67		6,863,541.67		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	23,418.00	23,418.00	12,565.94	23,418.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,418.00	23,418.00	12,565.94	23,418.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,300,000.00	5,300,000.00	3,722,169.78	5,300,000.00	0.00	0.0%
Unsecured Roll		8612	1,990,000.00	1,990,000.00	1,010,172.68	1,990,000.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	150,000.00	150,000.00	301,300.60	150,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,834.00	20,834.00	7,268.30	20,834.00	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	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,580,834.00	7,580,834.00	5,041,911.36	7,580,834.00	0.00	0.0%
TOTAL, REVENUES			7,604,252.00	7,604,252.00	5,054,477.30	7,604,252.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	6,400,000.00	6,400,000.00	7,260,131.80	6,400,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,900,000.00	4,900,000.00	3,318,368.13	4,900,000.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,300,000.00	11,300,000.00	10,578,499.93	11,300,000.00	0.00	0.0%
TOTAL, EXPENDITURES			11,300,000.00	11,300,000.00	10,578,499.93	11,300,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	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 (b + c + d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	6,863,541.67
Total, Restricted Balance		<u>6,863,541.67</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Total (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		15,514.00	15,514.00	7,620.26	15,514.00	0.00	0.0%
5) TOTAL REVENUES			15,514.00	15,514.00	7,620.26	15,514.00		
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		135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
6) Depreciation	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299							
	7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			135,000.00	135,000.00	0.00	135,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(119,486.00)	(119,486.00)	7,620.26	(119,486.00)		
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								
4) TOTAL OTHER FINANCING SOURCES/USES	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
			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)			(119,486.00)	(118,486.00)	7,620.26	(119,486.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited	9791		268,676.54	268,676.54			268,676.54	0.00
b) Audit Adjustments	9793		0.00	0.00			0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)			268,676.54	268,676.54			268,676.54	
d) Other Restatements	9795		0.00	0.00			0.00	0.00
e) Adjusted Beginning Net Position (F1c + F1d)			268,676.54	268,676.54			268,676.54	
2) Ending Net Position, June 30 (E + F1e)			149,190.54	149,190.54			149,190.54	
Components of Ending Net Position								
a) Net Investment in Capital Assets	9706		0.00	0.00			0.00	
b) Restricted Net Position	9797		0.00	0.00			0.00	
c) Unrestricted Net Position	9700		149,190.54	149,190.54			149,190.54	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Total (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	1,000.00	1,000.00	574.52	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	14,514.00	14,514.00	7,045.74	14,514.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,514.00	15,514.00	7,620.26	15,514.00	0.00	0.0%
TOTAL, REVENUES			15,514.00	15,514.00	7,620.26	15,514.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			135,000.00	135,000.00	0.00	135,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15</u>	<u>Projected Year Totals</u>
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)	4,905.10	4,895.92	4,897.80	4,897.80	1.88	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,905.10	4,895.92	4,897.80	4,897.80	1.88	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.13	4.13	3.88	3.88	(0.25)	-6%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	4.13	4.13	3.88	3.88	(0.25)	-6%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	4,909.23	4,900.05	4,901.68	4,901.68	1.63	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

	Object	Beginning Balance (Year To Date)	July	August	September	October	November	December	January	February
A. ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH		23,714,860.00	23,054,721.00	22,584,746.00	20,109,473.00	18,947,138.00	18,960,441.00	21,678,454.00	29,286,282.00	
B. RECEIPTS										
LCFF/Revenue Limit Sources		557,169.00	557,169.00	800,824.00	579,316.00	0.00	261,338.00	222,867.00	238,799.00	
Principal Apportionment		2,050.00	1,023.00	1,355.00	2,429,054.00	3,724,157.00	6,653,879.00	5,590,120.00	0.00	
Property Taxes		0.00	0.00	0.00	0.00	0.00	0.00	607,892.00	0.00	
Miscellaneous Funds		1,067.00	10,411.00	413,126.00	(258,502.00)	6,496.00	5,202.00	57,428.00	93,737.00	
Federal Revenue		9,910.00	289,868.00	145,249.00	34,318.00	474,364.00	2,603.00	175,750.00	0.00	
Other State Revenue		228,586.00	314,334.00	631,718.00	360,441.00	336,323.00	266,626.00	5,456,225.00	285,517.00	
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		798,782.00	1,172,825.00	1,992,270.00	3,144,628.00	4,541,340.00	7,188,648.00	12,110,082.00	618,053.00	
C. DISBURSEMENTS										
Certified Salaries		363,161.00	198,818.00	2,011,635.00	2,087,056.00	2,324,395.00	2,165,234.00	2,235,138.00	2,301,828.00	
Classified Salaries		388,021.00	425,716.00	689,070.00	708,342.00	689,695.00	676,912.00	715,841.00	731,881.00	
Employee Benefits		555,555.00	552,859.00	810,373.00	845,208.00	870,246.00	850,593.00	883,092.00	912,279.00	
Books and Supplies		241,356.00	119,135.00	352,937.00	232,795.00	164,725.00	250,261.00	107,462.00	176,366.00	
Services		482,463.00	210,738.00	682,970.00	790,498.00	685,647.00	389,158.00	761,206.00	653,110.00	
Capital Outlay		45,608.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo		7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers Out		7600-7829	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7630-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		2,076,164.00	1,507,266.00	4,356,985.00	4,663,905.00	4,754,708.00	4,242,158.00	4,702,739.00	4,775,977.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL		0.00	1,041,563.00	47,496.00	235,748.00	308,372.00	204,717.00	(226,820.00)	(60,803.00)	0.00
Liabilities and Deferred Inflows										
Accounts Payable		278,498.00	88,214.00	167,999.00	(716.00)	(1,664.00)	171,400.00	214.00	(927.00)	
Due To Other Funds		961.0								
Current Loans		9640								
Unearned Revenues		9650								
DEFERRED INFLOWS OF RESOURCES		9690								
SUBTOTAL		0.00	278,498.00	88,214.00	167,999.00	(716.00)	(1,664.00)	171,400.00	214.00	(927.00)
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS		(145,822.00)	(94,816.00)	21,693.00	46,854.00	20,290.00	168,743.00	261,502.00	(281,174.00)	
E. NET INCREASE/DECREASE (B - C + D)		617,243.00	(135,534.00)	89,442.00	356,942.00	226,671.00	(229,477.00)	200,485.00	(280,247.00)	
F. ENDING CASH (A + E)		(660,159.00)	(469,975.00)	(2,475,273.00)	(1,182,335.00)	13,303.00	2,718,013.00	7,607,828.00	(4,338,171.00)	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		23,054,721.00	22,584,746.00	20,109,473.00	18,947,138.00	18,960,441.00	21,678,454.00	29,286,282.00	24,848,111.00	

	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		24,848,111.00	21,445,130.00	25,783,302.00	21,733,012.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources		502,418.00	138,002.00	0.00	83,880.00				
Principal Apportionment		1,636,664.00	6,352,704.00	66,536.00	3,468,431.00				
Property Taxes		0.00	0.00	107,208.00	244,897.00				
Miscellaneous Funds		35,573.00	584,075.00	18,456.00	708,597.00				
Federal Revenue		8100-8299							
Other State Revenue		8300-8599							
Other Local Revenue		8600-8799							
Interfund Transfers In		8910-8929	0.00	0.00	0.00				
All Other Financing Sources		8930-8979	0.00	0.00	0.00				
TOTAL RECEIPTS		2,625,244.00	7,645,130.00	792,788.00	7,472,047.00	100,000.00	0.00	50,202,837.00	50,202,837.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999	2,314,714.00	2,357,770.00	2,336,392.00	2,435,082.00		23,121,223.00	23,121,224.01
Classified Salaries		2000-2999	714,039.00	750,302.00	725,926.00	728,580.00		7,964,330.00	7,964,331.00
Employee Benefits		3000-3999	930,591.00	934,883.00	930,862.00	944,464.00		10,021,520.00	10,021,519,97
Books and Supplies		4000-4999	291,103.00	108,959.00	371,604.00	467,278.00		2,883,980.00	2,883,980.00
Services		5000-5999	562,221.00	553,963.00	521,889.00	885,802.00		100,000.00	7,209,665.00
Capital Outlay		6000-6599	88,970.00	88,970.00	0.00	11,452.00			235,000.00
Other Outgo		7000-7499	0.00	0.00	0.00	(62,658.00)			(62,658.00)
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	863,193.00			863,193.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00				0.00
TOTAL DISBURSEMENTS		4,901,638.00	4,794,847.00	4,886,673.00	6,273,193.00	100,000.00	0.00	52,236,263.00	52,236,253.98
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299	1,236.00	73,530.00	0.00	(3,541,488.00)		(1,915,449.00)	
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		1,236.00	73,530.00	0.00	(3,541,488.00)	0.00	0.00	(1,915,449.00)	(622,457.00)
Liabilities and Deferred Inflows									
Accounts Payable		9500-9599	3,030.00	(4,070.00)	30,161.00	(1,354,596.00)			
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL		3,030.00	(4,070.00)	30,161.00	(1,354,596.00)	0.00	0.00	(622,457.00)	(622,457.00)
Nonoperating									
Suspense Clearing		9910	(1,124,793.00)	1,410,289.00	73,756.00	(512,337.00)			(155,815.00)
TOTAL BALANCE SHEET ITEMS		(1,126,587.00)	1,487,889.00	43,595.00	(12,699,229.00)	0.00	0.00	(1,448,807.00)	(2,033,416.98)
E. NET INCREASE/DECREASE (B - C + D)		(3,402,981.00)	4,738,172.00	(4,060,280.00)	(1,500,375.00)	0.00	0.00	(3,482,223.00)	(2,033,416.98)
F. ENDING CASH (A + E)		21,445,130.00	25,783,302.00	21,733,012.00	20,232,637.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									20,232,637.00

Part I - General Administrative Share of Plant Services Costs

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

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

- | | |
|---|--------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) | 1,430,118.00 |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

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B. Salaries and Benefits - All Other Activities

- | | |
|--|---------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 39,320,821.98 |
|--|---------------|

C. Percentage of Plant Services Costs Attributable to General Administration

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

3.64%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,650,780.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	157,927.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	156,490.66
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,965,197.66
9. Carry-Forward Adjustment (Part IV, Line F)	(620,008.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,345,188.73

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,800,246.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,189,065.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,003,913.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	19,580.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,076,725.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,288.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,142,703.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	805,414.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,989,900.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	52,030,835.32

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

3.78%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/f/g/ac/ic)
(Line A10 divided by Line B18)

2.59%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,965,197.66
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(118,945.00)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.74%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.74%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.79%) times Part III, Line B18); zero if positive	(620,008.93)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(620,008.93)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.59%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-310,004.47) is applied to the current year calculation and the remainder (\$-310,004.46) is deferred to one or more future years:	3.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-206,669.64) is applied to the current year calculation and the remainder (\$-413,339.29) is deferred to one or more future years:	3.38%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(620,008.93)

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	52,236,253.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,433,210.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	235,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7800-7829	863,193.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,098,193.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	118,709.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				49,823,559.98
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				49,823,559.98

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		4,897.80
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		4,897.80
D. Expenditures per ADA (Line I.G divided by Line II.C)		10,172.64
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	44,368,905.66	9,135.72
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	44,368,905.66	9,135.72
B. Required effort (Line A.2 times 90%)	39,932,015.09	8,222.15
C. Current year expenditures (Line I.G and Line II.D)	49,823,559.98	10,172.64
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Mountain View Whisman Elementary
Santa Clara County

Second Interim
2014-15 Projected Year Totals
No Child Left Behind Maintenance of Effort Expenditures

43 69591 0000000
Form NCMOE

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	950.00	0.00	0.00	(62,658.00)		0.00	863,193.00	
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00		0.00	0.00	
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation								
11 ADULT EDUCATION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00		0.00	0.00	
12 CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	5,521.00	0.00	22,799.00	0.00		0.00	0.00	
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(6,471.00)	39,859.00	0.00		13,500.00	0.00	
14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00			0.00	
24 SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						849,893.00	0.00	
21 BUILDING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
25 CAPITAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
44 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00	0.00	
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	
53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	
56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	
57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00			0.00	
61 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00		0.00	0.00	

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

Description	Direct Costs - Interfund Transfers In 5750	Indirect Costs - Interfund Transfers In 7360	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
631 OTHER ENTERPRISE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
661 WAREHOUSE REVOLVING FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
671 SELF-INSURANCE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
711 RETIREE BENEFIT FUND						
Expenditure Detail			0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
761 WARRANT/PASS-THROUGH FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
951 STUDENT BODY FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
TOTALS	6,471.00	(6,471.00)	62,658.00	(62,658.00)	863,193.00	863,193.00

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	34,365,980.00	2.74%	35,307,691.00	1.74%	35,923,042.00
2. Federal Revenues	8100-8299	231,185.00	-3.25%	131,200.00	0.93%	132,418.00
3. Other State Revenues	8300-8599	1,111,661.00		1,679,837.00	-52.46%	798,572.00
4. Other Local Revenues	8600-8799	5,944,063.00		6,019,521.00	1.44%	6,106,448.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00				
c. Contributions	8980-8999	(7,060,589.00)				
6. Total (Sum lines A1 thru A5c)						
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,572,027.01	3.04%	19,136,49		
2. Classified Salaries						
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,672,527.00	7.30%	5,013,756.00	2.10%	5,119,045.00
3. Employee Benefits	3000-3999	7,425,902.97	3.87%	7,713,120.00	5.87%	8,166,032.00
4. Books and Supplies	4000-4999	1,445,166.00	-9.30%	1,310,763.00	2.10%	1,338,289.00
5. Services and Other Operating Expenditures	5000-5999	3,295,793.00	-0.70%	3,272,867.00	2.10%	3,341,597.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(273,198.00)	1.58%	(277,515.00)	2.10%	(283,342.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	863,193.00	1.58%	876,831.00	2.10%	895,245.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,001,410.98	2.90%	37,046,317.01	2.89%	38,115,227.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,409,110.98)		(1,256,011.01)		(2,770,011.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,592,522.14		14,183,411.16		12,927,400.15
2. Ending Fund Balance (Sum lines C and D1)		14,183,411.16		12,927,400.15		10,157,389.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	14,183,411.16		12,927,400.15		10,157,389.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,183,411.16		12,927,400.15		10,157,389.14

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C/A/A) (B)	2015-16 Projection (C)	% Change (Cols. E/C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	14,183,411.16		12,927,400.15		10,157,389.14
(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		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 (Sum lines E1a thru E2c)		14,183,411.16		12,927,400.15		10,157,389.14
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.						
In FY 2015-16, certificated salaries are projected to be reduced due to Coaches salaries will be moved from Google account in restricted fund to unrestricted general fund.						

Description	Object Codes	Proj Y C t e s	Current Year (C) A D		Prior Year (C) B D		F C t e s
			(C)	(D)	(C)	(D)	
(Enter projections for subsequent years 1 and 2 in Columns C and D; current year - Column A - is extracted)							
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFI/Revenue Limit Sources	8010-8099	1,214,583.00	2.20%	1,241,304.00	0.00%	1,241,304.00	
2. Federal Revenues	8100-8299	1,455,480.00	1.50%	1,477,314.00	1.50%	1,499,489.00	
3. Other State Revenues	8300-8599	1,038,915.00	1.26%	1,051,960.00	0.00%	1,051,960.00	
4. Other Local Revenues	8600-8799	4,840,970.00	2.40%	4,957,153.00	2.70%	5,090,997.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	7,060,589.00	4.07%	7,347,943.00	3.64%	7,615,264.00	
6. Total (Sum lines A1 thru A5c)		15,610,537.00	2.98%	16,075,674.00	2.63%	16,499,014.00	
B. EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
a. Base Salaries							
b. Step & Column Adjustment				4,800.00			
c. Cost-of-Living Adjustment							
d. Other Adjustments				(543,037.00)			
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999		-11.83%	4,010,960.00			
2. Classified Salaries							
a. Base Salaries				3,291,804.00			
b. Step & Column Adjustment				46,939.00			
c. Cost-of-Living Adjustment							
d. Other Adjustments							
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999						
3. Employee Benefits	3000-3999						
4. Books and Supplies	4000-4999						
5. Services and Other Operating Expenditures	5000-5999	3,913,871.00	-0.15%	3,907,836.00	2.10%	3,989,901.00	
6. Capital Outlay	6000-6999	235,000.00	95.05%	458,364.00	2.10%	467,990.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499						
8. Other Outgo - Transfers of Indirect Costs	7300-7399						
9. Other Financing Uses							
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments (Explain in Section F below)							
11. Total (Sum lines B1 thru B10)		16,234,843.00	-5.65%	15,317,655.00	3.17%	15,802,848.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(624,306.00)					696,166.00
D. FUND BALANCE							
1. Net Beginning Fund Balance	01	9,114,861.15		8,490,555.15			
2. Ending Fund Balance	C	8,490,555.15		9,248,574.15			
3. Components of Ending Fund Balance	01						
a. Nonspendable							
b. Restricted							
c. Committed				9,248,574.15			10,004,864.15
d. Assigned							
e. Unassigned/Unrestricted							
1. Reserve for Long-Term Obligations							
2. Unassigned/Unrestricted							
f. Total Committed	01						
(Line D3f less gr)			4				9,944,740.15

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 1-1a thru 1-2c)						
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.						
In FY 2015-16, certificated salaries are projected to be reduced due to Coaches salaries will be moved from Google account in restricted fund to unrestricted fund.						

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. LCIF/Revenue Limit Sources	8010-8099	35,580,563.00	2.72%	36,548,995.00	1.68%	37,164,346.00
2. Federal Revenues	8100-8299	1,686,665.00	-4.63%	1,608,514.00	1.45%	1,631,907.00
3. Other State Revenues	8300-8599	2,150,576.00	27.03%	2,731,797.00	-32.26%	1,850,532.00
4. Other Local Revenues	8600-8799	10,785,033.00	1.78%	10,976,674.00	2.01%	11,197,445.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		50,202,837.00	3.31%	51,865,980.00	-0.04%	51,844,230.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,121,224.01		23,147,455.01
b. Step & Column Adjustment				27,437.00		27,437.00
c. Cost-of-Living Adjustment				0.00		458,660.00
d. Other Adjustments				(1,206.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,121,224.01	0.11%	23,147,455.01	2.10%	23,633,552.01
2. Classified Salaries						
a. Base Salaries				7,964,331.00		8,352,499.00
b. Step & Column Adjustment				388,168.00		175,402.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,964,331.00	4.87%	8,352,499.00	2.10%	8,527,901.00
3. Employee Benefits	3000-3999	10,021,519.97	3.18%	10,339,952.00	6.50%	11,011,549.00
4. Books and Supplies	4000-4999	2,883,980.00	-27.06%	2,103,490.00	2.10%	2,147,663.00
5. Services and Other Operating Expenditures	5000-5999	7,209,664.00	-0.40%	7,180,703.00	2.10%	7,331,498.00
6. Capital Outlay	6000-6999	235,000.00	95.05%	458,364.00	2.10%	467,990.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(62,658.00)	52.13%	(95,322.00)	2.10%	(97,323.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	863,193.00	1.58%	876,831.00	2.10%	895,245.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,236,253.98	0.24%	52,363,972.01	2.97%	53,918,075.01
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,033,416.98)		(497,992.01)		(2,073,845.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,707,383.29		22,673,966.31		22,175,974.30
2. Ending Fund Balance (Sum lines C and D1)		22,673,966.31		22,175,974.30		20,102,129.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,490,555.15		9,248,574.15		10,004,864.15
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	14,183,411.16		12,927,400.15		10,097,265.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,673,966.31		22,175,974.30		20,102,129.29

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C/A/A) (B)	2015-16 Projection (C)	% Change (Cols. E/C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	14,183,411.16		12,927,400.15		10,157,389.14
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(60,124.00)
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)		14,183,411.16		12,927,400.15		10,097,265.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.15%		24.69%		18.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		No				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form 01, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		4,897.80		4,897.80		4,897.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		52,236,253.98		52,363,972.01		53,918,075.01
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)		52,236,253.98		52,363,972.01		53,918,075.01
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)		1,567,087.62		1,570,919.16		1,617,542.25
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)		1,567,087.62		1,570,919.16		1,617,542.25
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 Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2014-15)	4,895.92	4,897.80	0.0%	Met
1st Subsequent Year (2015-16)	4,895.92	4,897.80	0.0%	Met
2nd Subsequent Year (2016-17)	4,895.92	4,897.80	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since 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)	5,063	5,066		0.1%	Met
1st Subsequent Year (2015-16)	5,063	5,066		0.1%	Met
2nd Subsequent Year (2016-17)	5,063	5,066		0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment (Form A, Lines A4, C1, and C2e)	
Third Prior Year (2011-12)	4,813	4,969	96.9%
Second Prior Year (2012-13)	4,849	5,010	96.8%
First Prior Year (2013-14)	4,869	5,052	96.4%
	Historical Average Ratio:		96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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		Ratio of ADA to Enrollment	Status
	Estimated P-2 ADA (Form A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2014-15)	4,898	5,066	96.7%	Met
1st Subsequent Year (2015-16)	4,898	5,066	96.7%	Met
2nd Subsequent Year (2016-17)	4,898	5,066	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	
Current Year (2014-15)	34,619,614.00	34,620,766.00	0.0%	Met
1st Subsequent Year (2015-16)	35,250,148.00	35,589,198.00	1.0%	Met
2nd Subsequent Year (2016-17)	35,801,725.00	36,204,549.00	1.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2011-12)	23,513,026.51	26,827,041.22	87.6%
Second Prior Year (2012-13)	23,346,592.39	26,210,959.94	89.1%
First Prior Year (2013-14)	27,535,838.27	30,856,365.57	89.2%
	Historical Average Ratio:		88.6%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Current Year (2014-15)	30,670,456.98	35,138,217.98	87.3%
1st Subsequent Year (2015-16)	31,863,371.01	36,169,486.01	88.1%
2nd Subsequent Year (2016-17)	32,823,438.01	37,219,982.01	88.2%

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2014-15)	1,575,910.00	1,686,665.00	7.0%	Yes
1st Subsequent Year (2015-16)	1,498,049.00	1,608,514.00	7.4%	Yes
2nd Subsequent Year (2016-17)	1,620,519.00	1,631,907.00	0.7%	No

Explanation:
(required if Yes)

For 2014-15 Federal Revenue, increase budget for MAA reimbursement for FY11 to FY13 by 51,185; also, increase budget in IDEA Basic Local Assistance, RE3310, for 43,432, and IDEA Preschool Local Entitlement, RE3320, for 14,842. For 2015-16, the federal programs funding is also projected to be increased based on higher funding level in 14-15.

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

Current Year (2014-15)	2,150,576.00	2,150,576.00	0.0%	No
1st Subsequent Year (2015-16)	1,850,533.00	2,731,797.00	47.6%	Yes
2nd Subsequent Year (2016-17)	1,854,178.00	1,850,532.00	-0.2%	No

Explanation:
(required if Yes)

For 15-16, the projected state revenue increased since 1st interim for one-time discretionary funds proposed by governor.

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

Current Year (2014-15)	10,779,223.00	10,785,033.00	0.1%	No
1st Subsequent Year (2015-16)	10,970,724.00	10,976,674.00	0.1%	No
2nd Subsequent Year (2016-17)	11,191,334.00	11,197,445.00	0.1%	No

Explanation:
(required if Yes)

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

Current Year (2014-15)	2,887,805.00	2,883,980.00	-0.1%	No
1st Subsequent Year (2015-16)	1,952,010.00	2,103,490.00	7.8%	Yes
2nd Subsequent Year (2016-17)	1,998,859.00	2,147,663.00	7.4%	Yes

Explanation:
(required if Yes)

For FY 2015-16, Books and Supplies increased since 1st interim due to projected revenue increases. For FY 2016-17, Books and Supplies increased since 1st interim due to projected revenue increases.

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

Current Year (2014-15)	7,241,434.00	7,209,664.00	-0.4%	No
1st Subsequent Year (2015-16)	7,103,964.00	7,180,703.00	1.1%	No
2nd Subsequent Year (2016-17)	7,473,259.00	7,331,498.00	-1.9%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	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)	14,505,709.00	14,622,274.00	0.8%	Met
1st Subsequent Year (2015-16)	14,319,306.00	15,316,985.00	7.0%	Not Met
2nd Subsequent Year (2016-17)	14,666,031.00	14,679,884.00	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	10,129,239.00	10,093,644.00	-0.4%	Met
1st Subsequent Year (2015-16)	9,055,974.00	9,284,193.00	2.5%	Met
2nd Subsequent Year (2016-17)	9,472,118.00	9,479,161.00	0.1%	Met

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

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

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

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

For 2014-15 Federal Revenue, increase budget for MAA reimbursement for FY11 to FY13 by 51,185; also, increase budget in IDEA Basic Local Assistance, RE3310, for 43,432, and IDEA Preschool Local Entitlement, RE3320, for 14,842. For 2015-16, the federal programs funding is also projected to be increased based on higher funding level in 14-15.

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

For 15-16, the projected state revenue increased since 1st interim for one-time discretionary funds proposed by governor.

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	506,409.59	1,273,929.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,273,929.00	

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

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

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

8. CRITERION: Deficit Spending

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

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unsigned/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)	27.2%	24.7%	18.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.1%	8.2%	6.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(1,409,110.98)	36,001,410.98	3.9%	Met
1st Subsequent Year (2015-16)	(1,256,011.01)	37,046,317.01	3.4%	Met
2nd Subsequent Year (2016-17)	(2,770,011.01)	38,115,227.01	7.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

For 16-17 Total Unrestricted Expenditures and Other Financing Uses projected to be increased partially due to statutory benefits rates increase. The higher projected expenditures cause higher deficit spending level.

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		Status
	General Fund	Projected Year Totals (Form 01, Line F2) (Form MYPI, Line D2)	
Current Year (2014-15)		22,673,966.31	Met
1st Subsequent Year (2015-16)		22,175,974.30	Met
2nd Subsequent Year (2016-17)		20,102,129.29	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		Status
	General Fund	(Form CASH, Line F, June Column)	
Current Year (2014-15)		20,232,637.00	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)	4,898	4,898
District's Reserve Standard Percentage Level:	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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	52,236,253.98	52,363,972.01
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	52,236,253.98	52,363,972.01
4. Reserve Standard Percentage Level	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,567,087.62	1,570,919.16
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,567,087.62	1,570,919.16
		1,617,542.25
		0.00

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)

1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)
8. District's Available Reserve Amount (Lines C1 thru C7)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0.00	0.00	0.00
	0.00	0.00	0.00
	14,183,411.16	12,927,400.15	10,157,389.14
	0.00	0.00	(60,124.00)
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	14,183,411.16	12,927,400.15	10,097,265.14
	27.15%	24.69%	18.73%
	1,567,087.62	1,570,919.15	1,617,542.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

 No

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

 No

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)
- 1b. If Yes, identify the interfund borrowings:

 No

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

 No

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;

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)	(7,093,395.00)	(7,060,589.00)	-0.5%	(32,806.00)	Met
1st Subsequent Year (2015-16)	(7,168,702.00)	(7,347,943.00)	2.5%	179,241.00	Met
2nd Subsequent Year (2016-17)	(7,168,702.00)	(7,347,943.00)	2.5%	179,241.00	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	849,693.00	863,193.00	1.6%	13,500.00	Met
1st Subsequent Year (2015-16)	897,624.00	876,831.00	-2.3%	(20,793.00)	Met
2nd Subsequent Year (2016-17)	897,624.00	895,245.00	-0.3%	(2,379.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bond Interest and Redemption	23	Fund 51	10,829,163	74,245,650
TOTAL:				74,245,650

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Bond Interest and Redemption	9,894,213	10,829,163	8,084,063	8,021,475
Total Annual Payments:	9,894,213	10,829,163	8,084,063	8,021,475
Has total annual payment increased over prior year (2013-14)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No		

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)

Per payment schedule from Keygent Corp., we will pay principal amount \$9,034,581 and interest amount \$1,787,032 in f4-15.

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?

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?

 No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
5,833,552.00	5,833,552.00
0.00	0.00

Actuarial	Actuarial
Jul 01, 2012	Jul 01, 2012

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
1,473,255.00	1,473,255.00
1,569,681.00	1,569,681.00
1,673,729.00	1,673,729.00

- 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)	357,989.00	357,989.00
1st Subsequent Year (2015-16)	384,838.00	384,838.00
2nd Subsequent Year (2016-17)	413,701.00	413,701.00

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

Current Year (2014-15)	332,841.00	332,841.00
1st Subsequent Year (2015-16)	355,007.00	355,007.00
2nd Subsequent Year (2016-17)	437,916.00	437,916.00

- d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	28	28
1st Subsequent Year (2015-16)	18	18
2nd Subsequent Year (2016-17)	12	12

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)

No

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

n/a

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

n/a

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

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

- b. Amount contributed (funded) for self-insurance programs

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

First Interim (Form 01CSI, Item S7B)	Second Interim

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	247.2	262.2	262.2

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits
-
7. Amount included for any ~~tentative~~ salary schedule increases
-

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

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

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

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

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)

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	158.0	163.0	163.0	163.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.
 No

Negotiations Settled Since First Interim Projections

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

Jan 08, 2015

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

If Yes, date of Superintendent and CBO certification:

Yes

Jan 08, 2015

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

If Yes, date of budget revision board adoption:

No

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

<input type="text"/>

Negotiations Not Settled

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

<input type="text"/>

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	29.3	32.0	32.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

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)

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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?

No

- 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)

A9 - Former superintendent, Graig Goldman, resigned from the district effective 12/20/2014. Kevin Skelly started as the Interim Superintendent on 1/1/2015.

End of School District Second Interim Criteria and Standards Review

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Second Interim
 2014-15 Original Budget
 Technical Review Checks

Mountain View Whisman Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-4201-0-0000-0000-9740 4201 9740 4,400.00
 Explanation: All the unspent federal revenue will be deferred to the following year instead of showing as fund ending balance.

01-4203-0-0000-0000-9790 4203 9790 -53,058.00
Explanation: All the unspent federal revenue will be deferred to the following year instead of showing as fund ending balance.

12-5210-0-0000-0000-9740 5210 9740 107,316.50
Explanation: All the unspent federal revenue will be deferred to the following year instead of showing as fund ending balance.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	4203	-53,058.00

Explanation: There is enough unused grant for Title III - LEP to cover the 14-15 deficit spending.

Total of negative resource balances for Fund 01 -53,058.00

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

FUND	RESOURCE	OBJECT	VALUE
01	4203	9790	-53,058.00

Explanation: There is enough unused grant for Title III - LEP to cover the 14-15 deficit spending.

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

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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

Mountain View Whisman Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3315-0-0000-0000-9790 3315 9790 -373.00
 Explanation: There will be reclassification of expenditures processed at the year end.

01-4035-0-0000-0000-9790 4035 9790 -3,312.00
 Explanation:There is unused grant award of \$77,818.22 to cover the deficit spending of FY15.

01-4201-0-0000-0000-9790 4201 9790 -208.00
 Explanation:There will be reclassification of expenditures at the year end.

01-4203-0-0000-0000-9790 4203 9790 -59,538.00
 Explanation:There is unused grant award of \$60,706 to cover the deficit spending of FY15.

12-5210-0-0000-0000-9740 5210 9740 114,008.50
 Explanation:All the unspent federal revenue will be deferred to the following year instead of showing as fund ending balance.

01-6010-0-0000-0000-9740 6010 9740 4,307.00
 Explanation:There will be reclassification of expenditures at the year end.

12-6105-0-0000-0000-9790 6105 9790 -22,148.50
 Explanation:For resource 6105 State Pre-School, expenditures exceed revenues. Reclassification of expenditures is expected at year end.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - Ending balance (Object 9792) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3315	-373.00

Explanation: There will be reclassification of expenditures processed at the year end.

01	4035	-3,312.00
----	------	-----------

Explanation: There is unused grant award of \$77,818 to cover the deficit spending of FY15.

01 4201 -208.00
Explanation:There will be reclassification of expenditures processed at the year end.

01 4203 -59,538.00
Explanation: There is unused grant award of \$60,706.47 to cover the deficit spending of FY15.

01 6500 -14,096.00
Explanation: There will be additional contribution from general fund processed at the year end.

Total of negative resource balances for Fund 01 -77,527.00

12 6105 -22,148.50
Explanation: For resource 6105 State Pre-school, expenditure exceed revenues.
Reclassification of expenditures is expected at year end.

Total of negative resource balances for Fund 12 -22 148 50

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

FUND	RESOURCE	OBJECT	VALUE
01	2215	9700	10000

Explanation: There is unused grant award to cover the deficit spending of FY15.

Explanation:There is unused grant award to cover the deficit spending of FY15.

01 4201 9790 -208.00
Explanation: There is unused grant award to cover the deficit spending of FY15.

01 4203 9790 -59,538.00
Explanation: There is unused grant award to cover the deficiency in the amount

01 6500 9790 -14,096.00
Explanation: This is a debit to the bank account.

12 6105 9790 -22,148.50

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8999)

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
 2014-15 Actuals to Date
 Technical Review Checks

Mountain View Whisman Elementary

Santa Clara County

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- 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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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Second Interim
 2014-15 Projected Totals
 Technical Review Checks

Mountain View Whisman Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,	

2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Education Local Plan Area.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively effect the criteria and standards.

EXCEPTION

FUND	RESOURCE	NEG. EFB
12	6105	-110,838.50

Explanation: For resource 6105 State Pre-School, expenditures exceed revenues. Reclassification of expenditures is expected at year end.

Total of negative resource balances for Fund 12 -110,838.50

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
12	6105	9790	-110,838.50

Explanation: For resource 6105 State Pre-School, expenditures exceed revenues. Reclassification of expenditures is expected at year end.

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.