

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: 3/11/15

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 10, 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: Joanne Chin

Telephone: (408) 283-6087

Title: Director of Fiscal Services

E-mail: joanne.chin@fmsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

2014-15 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	69,776,340.00	68,979,517.00	41,411,489.34	69,563,472.00	583,955.00	0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,394,222.00	1,991,960.06	1,156,169.03	2,037,483.06	45,523.00	2.3%
4) Other Local Revenue		8600-8799	2,653,605.00	2,750,902.00	1,259,779.74	2,720,902.00	(30,000.00)	-1.1%
5) TOTAL, REVENUES			73,824,167.00	73,722,379.06	43,827,438.11	74,321,857.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,865,398.00	34,456,382.00	18,599,926.83	34,499,948.00	(43,566.00)	-0.1%
2) Classified Salaries		2000-2999	7,304,348.00	7,349,844.15	3,951,164.54	7,543,466.15	(193,622.00)	-2.6%
3) Employee Benefits		3000-3999	13,173,944.00	12,638,827.69	7,324,241.19	12,794,231.69	(155,404.00)	-1.2%
4) Books and Supplies		4000-4999	2,433,262.00	2,280,055.00	1,200,108.49	2,096,890.00	183,165.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	4,828,379.00	4,700,193.00	2,912,140.81	4,786,524.00	(86,331.00)	-1.8%
6) Capital Outlay		6000-6999	62,900.00	1,294,561.07	1,294,561.07	1,294,561.07	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,237,463.00	1,592,957.00	1,095,937.60	1,592,957.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(479,793.00)	(503,366.00)	0.00	(495,668.00)	(7,898.00)	1.5%
9) TOTAL, EXPENDITURES			64,425,901.00	63,809,453.91	36,378,080.53	64,112,909.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			9,398,266.00	9,912,925.15	7,449,357.58	10,208,947.15		
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	1,294,561.07	1,294,561.07	1,294,561.07	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,357,548.00)	(11,953,181.00)	0.00	(11,159,075.00)	794,106.00	-6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,357,548.00)	(10,658,619.93)	1,294,561.07	(9,864,513.93)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,959,282.00)	(745,694.78)	8,743,918.65	344,433.22		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,971,002.88	6,971,002.88		6,971,002.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,971,002.88	6,971,002.88		6,971,002.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,971,002.88	6,971,002.88		6,971,002.88		
2) Ending Balance, June 30 (E + F1e)			4,011,720.88	6,225,308.10		7,315,436.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	42,387.44	42,387.44		42,387.44		
Prepaid Expenditures		9713	534,394.53	534,394.53		534,394.53		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	407,973.00		407,973.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,608,210.00	2,638,590.00		2,638,679.00		
Unassigned/Unappropriated Amount		9790	801,728.91	2,576,963.13		3,667,002.13		

Description	Resource Codes	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	44,432,943.00	41,758,906.00	24,627,157.00	42,500,768.00	741,862.00	1.8%
Education Protection Account State Aid - Current Year		8012	8,569,232.00	10,121,407.00	5,060,704.00	10,121,407.00	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	120,751.00	129,339.00	64,669.71	129,339.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,450,305.00	19,227,418.00	10,625,303.89	19,227,418.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,418,689.00	1,414,737.00	1,279,683.84	1,414,737.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,087,000.00	1,362,000.00	1,438,835.05	1,362,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(1,016,828.00)	0.00	(1,016,828.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	74,963.00	65,879.00	30,139.85	65,879.00	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			73,153,883.00	73,062,858.00	43,126,493.34	73,804,720.00	741,862.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,377,543.00)	(4,083,341.00)	(1,715,004.00)	(4,241,248.00)	(157,907.00)	3.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,776,340.00	68,979,517.00	41,411,489.34	69,563,472.00	583,955.00	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	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								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	237,636.00	803,575.00	788,553.00	849,098.00	45,523.00	5.7%
Lottery - Unrestricted and Instructional Materials		8560	1,108,926.00	1,142,375.06	340,606.03	1,142,375.06	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	47,660.00	46,010.00	27,010.00	46,010.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,394,222.00	1,991,960.06	1,156,169.03	2,037,483.06	45,523.00	2.3%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,158,015.00	1,161,864.00	627,696.00	1,161,864.00	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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	640.75	2,000.00	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	438,022.00	408,048.00	253,223.00	408,048.00	0.00	0.0%
Interest		8660	140,256.00	200,149.00	32,254.65	200,149.00	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	20,000.00	20,000.00	0.00	20,000.00	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	18,000.00	18,000.00	5,130.00	10,000.00	(8,000.00)	-44.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	877,312.00	940,841.00	340,835.34	918,841.00	(22,000.00)	-2.3%
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			2,653,605.00	2,750,902.00	1,259,779.74	2,720,902.00	(30,000.00)	-1.1%
TOTAL, REVENUES			73,824,167.00	73,722,379.06	43,827,438.11	74,321,857.06	599,478.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	30,147,098.00	28,730,419.00	15,475,386.74	28,762,985.00	(32,566.00)	-0.1%
Certificated Pupil Support Salaries		1200	1,058,736.00	1,148,582.00	624,280.57	1,149,582.00	(1,000.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,238,684.00	3,314,345.00	1,834,040.50	3,324,345.00	(10,000.00)	-0.3%
Other Certificated Salaries		1900	1,420,880.00	1,263,036.00	666,219.02	1,263,036.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,865,398.00	34,456,382.00	18,599,926.83	34,499,948.00	(43,566.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	311,233.00	303,635.00	156,149.22	312,646.00	(9,011.00)	-3.0%
Classified Support Salaries		2200	3,206,136.00	3,109,037.00	1,712,877.41	3,217,189.00	(108,152.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	934,668.00	1,010,454.15	587,998.55	1,014,954.15	(4,500.00)	-0.4%
Clerical, Technical and Office Salaries		2400	2,448,279.00	2,525,752.00	1,352,878.04	2,599,699.00	(73,947.00)	-2.9%
Other Classified Salaries		2900	404,032.00	400,966.00	141,261.32	398,978.00	1,988.00	0.5%
TOTAL, CLASSIFIED SALARIES			7,304,348.00	7,349,844.15	3,951,164.54	7,543,466.15	(193,622.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,352,649.00	3,029,181.00	1,621,880.61	3,035,748.00	(6,567.00)	-0.2%
PERS		3201-3202	791,041.00	807,827.42	441,724.15	831,487.42	(23,660.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	1,065,581.00	1,054,054.95	543,620.95	1,071,042.95	(16,988.00)	-1.6%
Health and Welfare Benefits		3401-3402	5,619,655.00	5,451,024.32	3,111,569.46	5,545,673.32	(94,649.00)	-1.7%
Unemployment Insurance		3501-3502	20,504.00	20,878.58	10,886.31	20,985.58	(107.00)	-0.5%
Workers' Compensation		3601-3602	1,310,717.00	1,276,951.92	664,968.51	1,285,380.92	(8,429.00)	-0.7%
OPEB, Allocated		3701-3702	1,001,142.00	986,142.00	922,169.21	991,142.00	(5,000.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,655.00	12,767.50	7,423.99	12,771.50	(4.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			13,173,944.00	12,638,827.69	7,324,241.19	12,794,231.69	(155,404.00)	-1.2%
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	83,188.00	536,824.00	241,739.64	356,760.00	180,064.00	33.5%
Materials and Supplies		4300	1,927,386.00	1,454,515.00	832,471.71	1,458,346.00	(3,831.00)	-0.3%
Noncapitalized Equipment		4400	422,688.00	288,716.00	125,897.14	281,784.00	6,932.00	2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,433,262.00	2,280,055.00	1,200,108.49	2,096,890.00	183,165.00	8.0%
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	150,857.00	150,479.00	89,020.54	153,032.00	(2,553.00)	-1.7%
Dues and Memberships		5300	19,789.00	27,113.00	18,930.60	26,903.00	210.00	0.8%
Insurance		5400-5450	504,500.00	507,796.00	244,975.80	507,796.00	0.00	0.0%
Operations and Housekeeping Services		5500	894,276.00	863,746.00	256,043.80	863,746.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	363,916.00	372,686.00	181,724.03	383,186.00	(10,500.00)	-2.8%
Transfers of Direct Costs		5710	(687,894.00)	(712,830.00)	(57,747.63)	(715,384.00)	2,554.00	-0.4%
Transfers of Direct Costs - Interfund		5750	(11,000.00)	(11,000.00)	(10,174.31)	(11,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,545,624.00	2,512,870.00	1,651,925.52	2,588,912.00	(76,042.00)	-3.0%
Communications		5900	1,048,311.00	989,333.00	537,442.46	989,333.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,828,379.00	4,700,193.00	2,912,140.81	4,786,524.00	(86,331.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	62,900.00	1,294,561.07	1,294,561.07	1,294,561.07	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,900.00	1,294,561.07	1,294,561.07	1,294,561.07	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	34,910.00	34,910.00	34,910.00	34,910.00	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	655,053.00	655,722.00	363,702.99	655,722.00	0.00	0.0%
Other Debt Service - Principal		7439	547,500.00	902,325.00	697,324.61	902,325.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,237,463.00	1,592,957.00	1,095,937.60	1,592,957.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(172,478.00)	(181,943.00)	0.00	(182,582.00)	639.00	-0.4%
Transfers of Indirect Costs - Interfund		7350	(307,315.00)	(321,423.00)	0.00	(313,086.00)	(8,337.00)	2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(479,793.00)	(503,366.00)	0.00	(495,668.00)	(7,698.00)	1.5%
TOTAL, EXPENDITURES			64,425,901.00	63,809,453.91	36,378,080.53	64,112,909.91	(303,456.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	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	1,294,561.07	1,294,561.07	1,294,561.07	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	1,294,561.07	1,294,561.07	1,294,561.07	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	(12,357,548.00)	(11,953,181.00)	0.00	(11,159,075.00)	794,106.00	-6.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,357,548.00)	(11,953,181.00)	0.00	(11,159,075.00)	794,106.00	-6.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,357,548.00)	(10,658,619.93)	1,294,561.07	(9,864,513.93)	794,106.00	-7.5%

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	213,643.00	470,249.00	0.00	688,939.00	218,690.00	46.5%
2) Federal Revenue		8100-8299	5,077,115.00	5,357,401.23	1,430,510.23	4,922,656.23	(434,745.00)	-8.1%
3) Other State Revenue		8300-8599	2,759,000.00	2,867,393.99	1,808,698.20	2,867,393.99	0.00	0.0%
4) Other Local Revenue		8600-8799	2,107,127.77	3,365,404.22	2,258,022.45	2,949,766.78	(415,637.44)	-12.4%
5) TOTAL, REVENUES			10,156,885.77	12,060,448.44	5,497,230.88	11,428,756.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,423,374.00	7,454,275.00	3,738,019.09	7,139,922.00	314,353.00	4.2%
2) Classified Salaries		2000-2999	4,613,579.00	4,582,417.00	2,314,769.65	4,583,434.00	(1,017.00)	0.0%
3) Employee Benefits		3000-3999	3,797,018.00	3,815,236.00	1,876,979.82	3,733,771.00	81,465.00	2.1%
4) Books and Supplies		4000-4999	969,013.85	3,510,668.87	1,013,522.71	1,464,697.75	2,045,971.12	58.3%
5) Services and Other Operating Expenditures		5000-5999	5,169,419.92	6,382,006.80	2,273,275.45	6,138,341.48	243,665.32	3.8%
6) Capital Outlay		6000-6999	100,000.00	165,381.96	165,381.96	165,381.96	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	269,551.00	434,932.96	324,334.96	434,932.96	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	172,478.00	181,943.00	0.00	182,582.00	(639.00)	-0.4%
9) TOTAL, EXPENDITURES			22,514,433.77	26,526,861.59	11,706,283.64	23,843,063.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(12,357,548.00)	(14,466,413.15)	(6,209,052.76)	(12,414,307.15)		
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	165,381.96	165,381.96	165,381.96	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,357,548.00	11,953,181.00	0.00	11,159,075.00	(794,106.00)	-6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,357,548.00	12,118,562.96	165,381.96	11,324,456.96		

Description	Resource Codes	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)			0.00	(2,347,850.19)	(6,043,670.80)	(1,089,850.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,347,850.19	2,347,850.19		2,347,850.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,347,850.19	2,347,850.19		2,347,850.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,347,850.19	2,347,850.19		2,347,850.19		
2) Ending Balance, June 30 (E + F1e)			2,347,850.19	0.00		1,258,000.00		
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	2,347,850.19	0.00		1,258,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	213,643.00	470,249.00	0.00	688,939.00	218,690.00	46.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			213,643.00	470,249.00	0.00	688,939.00	218,690.00	46.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,393,570.00	1,388,232.00	0.00	1,453,836.00	65,604.00	4.7%
Special Education Discretionary Grants		8182	314,391.00	311,856.00	0.00	315,003.00	3,147.00	1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,328,500.00	2,440,733.95	981,972.95	2,152,726.95	(288,007.00)	-11.8%
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	561,829.00	560,577.00	140,144.00	410,859.00	(149,718.00)	-26.7%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	478,825.00	642,190.98	294,581.98	590,229.98	(51,961.00)	-8.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	6,313.55	6,313.55	0.55	(6,313.00)	-100.0%
Other No Child Left Behind	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	0.00	7,497.75	7,497.75	0.75	(7,497.00)	-100.0%
All Other Federal Revenue			5,077,115.00	5,357,401.23	1,430,510.23	4,922,656.23	(434,745.00)	-8.1%
TOTAL, FEDERAL REVENUE								
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 Materials		8560	264,030.00	335,556.99	42,530.20	335,556.99	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	1,978,500.00	2,016,000.00	1,508,250.00	2,016,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	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	516,470.00	515,837.00	257,918.00	515,837.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,759,000.00	2,867,393.99	1,808,698.20	2,867,393.99	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	93,734.22	93,734.22	93,734.22	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	340,998.77	1,736,640.00	1,273,000.23	983,561.56	(753,078.44)	-43.4%
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	1,766,129.00	1,535,030.00	891,288.00	1,872,471.00	337,441.00	22.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,107,127.77	3,365,404.22	2,258,022.45	2,949,766.78	(415,637.44)	-12.4%
TOTAL, REVENUES			10,156,885.77	12,060,448.44	5,497,230.88	11,428,756.00	(631,692.44)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,483,303.00	6,436,550.00	3,274,667.35	6,196,197.00	240,353.00	3.7%
Certificated Pupil Support Salaries		1200	330,435.00	266,069.00	105,423.76	194,069.00	74,000.00	27.6%
Certificated Supervisors' and Administrators' Salaries		1300	385,798.00	373,735.00	199,734.43	373,735.00	0.00	0.0%
Other Certificated Salaries		1900	223,838.00	375,921.00	158,193.55	375,921.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,423,374.00	7,454,275.00	3,738,019.09	7,139,922.00	314,353.00	4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,079,212.00	2,157,253.00	1,121,663.97	2,190,651.00	(33,398.00)	-1.5%
Classified Support Salaries		2200	879,134.00	872,486.00	447,971.11	894,373.00	(21,887.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	296,985.00	204,353.00	100,516.94	181,353.00	23,000.00	11.3%
Clerical, Technical and Office Salaries		2400	507,380.00	517,072.00	295,117.27	539,554.00	(22,482.00)	-4.3%
Other Classified Salaries		2900	850,868.00	831,253.00	349,500.36	777,503.00	53,750.00	6.5%
TOTAL, CLASSIFIED SALARIES			4,613,579.00	4,582,417.00	2,314,769.65	4,583,434.00	(1,017.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	697,625.00	675,241.00	322,113.94	660,069.00	15,172.00	2.2%
PERS		3201-3202	522,347.00	514,999.00	262,501.47	515,617.00	(618.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	461,626.00	466,381.00	221,101.94	465,043.00	1,338.00	0.3%
Health and Welfare Benefits		3401-3402	1,735,779.00	1,772,588.00	888,343.60	1,711,674.00	60,914.00	3.4%
Unemployment Insurance		3501-3502	5,595.00	6,077.00	2,919.30	5,996.00	81.00	1.3%
Workers' Compensation		3601-3602	370,514.00	376,238.00	177,871.62	371,524.00	4,714.00	1.3%
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	3,532.00	3,712.00	2,127.95	3,848.00	(136.00)	-3.7%
TOTAL, EMPLOYEE BENEFITS			3,797,018.00	3,815,236.00	1,876,979.82	3,733,771.00	81,465.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	70,000.00	67,896.73	70,000.00	0.00	0.0%
Books and Other Reference Materials		4200	47,045.00	315,453.17	524,853.72	610,327.17	(294,874.00)	-93.5%
Materials and Supplies		4300	816,279.00	2,936,678.24	249,950.57	586,855.24	2,349,823.00	80.0%
Noncapitalized Equipment		4400	105,689.85	188,537.46	170,821.69	197,515.34	(8,977.88)	-4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			969,013.85	3,510,668.87	1,013,522.71	1,464,697.75	2,045,971.12	58.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,296,520.00	(2,296,520.00)	New
Travel and Conferences		5200	121,955.00	315,752.10	53,283.69	146,086.10	169,666.00	53.7%
Dues and Memberships		5300	3,500.00	8,000.00	7,210.00	8,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	40,000.00	15,846.20	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	519,561.00	517,295.00	293,081.83	517,295.00	0.00	0.0%
Transfers of Direct Costs		5710	687,894.00	713,193.00	57,747.63	715,384.00	(2,191.00)	-0.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,784,289.92	4,779,596.70	1,842,774.23	2,407,021.38	2,372,575.32	49.6%
Communications		5900	12,220.00	8,170.00	3,331.87	8,035.00	135.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,169,419.92	6,382,006.80	2,273,275.45	6,138,341.48	243,665.32	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	100,000.00	165,381.96	165,381.96	165,381.96	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	165,381.96	165,381.96	165,381.96	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	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Payments to JPAs		7143	258,051.00	258,051.00	158,953.00	258,051.00	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	165,381.96	165,381.96	165,381.96	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			269,551.00	434,932.96	324,334.96	434,932.96	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	172,478.00	181,943.00	0.00	182,582.00	(639.00)	-0.4%
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			172,478.00	181,943.00	0.00	182,582.00	(639.00)	-0.4%
TOTAL, EXPENDITURES			22,514,433.77	26,526,861.59	11,706,283.64	23,843,063.15	2,683,798.44	10.1%

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	165,381.96	165,381.96	165,381.96	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	165,381.96	165,381.96	165,381.96	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	12,357,548.00	11,953,181.00	0.00	11,159,075.00	(794,106.00)	-6.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,357,548.00	11,953,181.00	0.00	11,159,075.00	(794,106.00)	-6.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,357,548.00	12,118,562.96	165,381.96	11,324,456.96	794,106.00	-6.6%

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

43 69450 0000000
Form 011

Description	Resource Codes	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	69,989,983.00	69,449,766.00	41,411,489.34	70,252,411.00	802,645.00	1.2%
2) Federal Revenue		8100-8299	5,077,115.00	5,357,401.23	1,430,510.23	4,922,656.23	(434,745.00)	-8.1%
3) Other State Revenue		8300-8599	4,153,222.00	4,859,354.05	2,964,867.23	4,904,877.05	45,523.00	0.9%
4) Other Local Revenue		8600-8799	4,760,732.77	6,116,306.22	3,517,802.19	5,670,668.78	(445,637.44)	-7.3%
5) TOTAL, REVENUES			83,981,052.77	85,782,827.50	49,324,668.99	85,750,613.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,288,772.00	41,910,657.00	22,337,945.92	41,639,870.00	270,787.00	0.6%
2) Classified Salaries		2000-2999	11,917,927.00	11,932,261.15	6,265,934.19	12,126,900.15	(194,639.00)	-1.6%
3) Employee Benefits		3000-3999	16,970,962.00	16,454,063.69	9,201,221.01	16,528,002.69	(73,939.00)	-0.4%
4) Books and Supplies		4000-4999	3,402,275.85	5,790,723.87	2,213,631.20	3,561,587.75	2,229,136.12	38.5%
5) Services and Other Operating Expenditures		5000-5999	9,997,798.92	11,082,199.80	5,185,416.26	10,924,865.48	157,334.32	1.4%
6) Capital Outlay		6000-6999	162,900.00	1,459,943.03	1,459,943.03	1,459,943.03	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,507,014.00	2,027,889.96	1,420,272.56	2,027,889.96	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(307,315.00)	(321,423.00)	0.00	(313,086.00)	(8,337.00)	2.6%
9) TOTAL, EXPENDITURES			86,940,334.77	90,336,315.50	48,084,364.17	87,955,973.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,959,282.00)	(4,553,488.00)	1,240,304.82	(2,205,360.00)		
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	1,459,943.03	1,459,943.03	1,459,943.03	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,459,943.03	1,459,943.03	1,459,943.03		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,959,282.00)	(3,093,544.97)	2,700,247.85	(745,416.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,318,853.07	9,318,853.07		9,318,853.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,318,853.07	9,318,853.07		9,318,853.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,318,853.07	9,318,853.07		9,318,853.07		
2) Ending Balance, June 30 (E + F1e)			6,359,571.07	6,225,308.10		8,573,436.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	42,387.44	42,387.44		42,387.44		
Prepaid Expenditures		9713	534,394.53	534,394.53		534,394.53		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,347,850.19	0.00		1,258,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	407,973.00		407,973.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,608,210.00	2,638,590.00		2,638,679.00		
Unassigned/Unappropriated Amount		9790	801,728.91	2,576,963.13		3,667,002.13		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	44,432,943.00	41,758,906.00	24,627,157.00	42,500,768.00	741,862.00	1.8%
Education Protection Account State Aid - Current Year		8012	8,569,232.00	10,121,407.00	5,060,704.00	10,121,407.00	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	120,751.00	129,339.00	64,669.71	129,339.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,450,305.00	19,227,418.00	10,625,303.89	19,227,418.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,418,689.00	1,414,737.00	1,279,683.84	1,414,737.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,087,000.00	1,362,000.00	1,438,835.05	1,362,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(1,016,828.00)	0.00	(1,016,828.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	74,963.00	65,879.00	30,139.85	65,879.00	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			73,153,883.00	73,062,858.00	43,126,493.34	73,804,720.00	741,862.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,377,543.00)	(4,083,341.00)	(1,715,004.00)	(4,241,248.00)	(157,907.00)	3.9%
Property Taxes Transfers		8097	213,643.00	470,249.00	0.00	688,939.00	218,690.00	46.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,989,983.00	69,449,766.00	41,411,489.34	70,252,411.00	802,645.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,393,570.00	1,388,232.00	0.00	1,453,836.00	65,604.00	4.7%
Special Education Discretionary Grants		8182	314,391.00	311,856.00	0.00	315,003.00	3,147.00	1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	2,328,500.00	2,440,733.95	981,972.95	2,152,726.95	(288,007.00)	-11.8%
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	561,829.00	560,577.00	140,144.00	410,859.00	(149,718.00)	-26.7%

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

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	478,825.00	642,190.98	294,581.98	590,229.98	(51,961.00)	-8.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	6,313.55	6,313.55	0.55	(6,313.00)	-100.0%
Other No Child Left Behind	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	0.00	7,497.75	7,497.75	0.75	(7,497.00)	-100.0%
All Other Federal Revenue			5,077,115.00	5,357,401.23	1,430,510.23	4,922,656.23	(434,745.00)	-8.1%
TOTAL, FEDERAL REVENUE								
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	237,636.00	803,575.00	788,553.00	849,098.00	45,523.00	5.7%
Lottery - Unrestricted and Instructional Materials		8560	1,372,956.00	1,477,932.05	383,136.23	1,477,932.05	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	1,978,500.00	2,016,000.00	1,508,250.00	2,016,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	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	564,130.00	561,847.00	284,928.00	561,847.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,153,222.00	4,859,354.05	2,964,867.23	4,904,877.05	45,523.00	0.9%

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

43 69450 0000000
Form 011

Description	Resource Codes	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	1,158,015.00	1,161,864.00	627,696.00	1,161,864.00	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	2,000.00	2,000.00	640.75	2,000.00	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	438,022.00	408,048.00	253,223.00	408,048.00	0.00	0.0%
Interest		8660	140,256.00	200,149.00	32,254.65	200,149.00	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	20,000.00	20,000.00	0.00	20,000.00	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	18,000.00	111,734.22	98,864.22	103,734.22	(8,000.00)	-7.2%
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	1,218,310.77	2,677,481.00	1,613,835.57	1,902,402.56	(775,078.44)	-28.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,766,129.00	1,535,030.00	891,288.00	1,872,471.00	337,441.00	22.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,760,732.77	6,116,306.22	3,517,802.19	5,670,668.78	(445,637.44)	-7.3%
TOTAL, REVENUES			83,981,052.77	85,782,827.50	49,324,668.99	85,750,613.06	(32,214.44)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,630,401.00	35,166,969.00	18,750,054.09	34,959,182.00	207,787.00	0.6%
Certificated Pupil Support Salaries		1200	1,389,171.00	1,416,651.00	729,704.33	1,343,651.00	73,000.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,624,482.00	3,688,080.00	2,033,774.93	3,698,080.00	(10,000.00)	-0.3%
Other Certificated Salaries		1900	1,644,718.00	1,638,957.00	824,412.57	1,638,957.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,288,772.00	41,910,657.00	22,337,945.92	41,639,870.00	270,787.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,390,445.00	2,460,888.00	1,277,813.19	2,503,297.00	(42,409.00)	-1.7%
Classified Support Salaries		2200	4,085,270.00	3,981,523.00	2,160,848.52	4,111,562.00	(130,039.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	1,231,653.00	1,214,807.15	688,515.49	1,196,307.15	18,500.00	1.5%
Clerical, Technical and Office Salaries		2400	2,955,659.00	3,042,824.00	1,647,995.31	3,139,253.00	(96,429.00)	-3.2%
Other Classified Salaries		2900	1,254,900.00	1,232,219.00	490,761.68	1,176,481.00	55,738.00	4.5%
TOTAL, CLASSIFIED SALARIES			11,917,927.00	11,932,261.15	6,265,934.19	12,126,900.15	(194,639.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,050,274.00	3,704,422.00	1,943,994.55	3,695,817.00	8,605.00	0.2%
PERS		3201-3202	1,313,388.00	1,322,826.42	704,225.62	1,347,104.42	(24,278.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	1,527,207.00	1,520,435.95	764,722.89	1,536,085.95	(15,650.00)	-1.0%
Health and Welfare Benefits		3401-3402	7,355,434.00	7,223,612.32	3,999,913.06	7,257,347.32	(33,735.00)	-0.5%
Unemployment Insurance		3501-3502	26,099.00	26,955.58	13,805.61	26,981.58	(26.00)	-0.1%
Workers' Compensation		3601-3602	1,681,231.00	1,653,189.92	842,838.13	1,656,904.92	(3,715.00)	-0.2%
OPEB, Allocated		3701-3702	1,001,142.00	986,142.00	922,169.21	991,142.00	(5,000.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,187.00	16,479.50	9,551.94	16,619.50	(140.00)	-0.8%
TOTAL, EMPLOYEE BENEFITS			16,970,962.00	16,454,063.69	9,201,221.01	16,528,002.69	(73,939.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	70,000.00	67,896.73	70,000.00	0.00	0.0%
Books and Other Reference Materials		4200	130,233.00	852,277.17	766,593.36	967,087.17	(114,810.00)	-13.5%
Materials and Supplies		4300	2,743,665.00	4,391,193.24	1,082,422.28	2,045,201.24	2,345,992.00	53.4%
Noncapitalized Equipment		4400	528,377.85	477,253.46	296,718.83	479,299.34	(2,045.88)	-0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,402,275.85	5,790,723.87	2,213,631.20	3,561,587.75	2,229,136.12	38.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,296,520.00	(2,296,520.00)	New
Travel and Conferences		5200	272,812.00	466,231.10	142,304.23	299,118.10	167,113.00	35.8%
Dues and Memberships		5300	23,289.00	35,113.00	26,140.60	34,903.00	210.00	0.6%
Insurance		5400-5450	504,500.00	507,796.00	244,975.80	507,796.00	0.00	0.0%
Operations and Housekeeping Services		5500	934,276.00	903,746.00	271,890.00	903,746.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	883,477.00	889,981.00	474,805.86	900,481.00	(10,500.00)	-1.2%
Transfers of Direct Costs		5710	0.00	363.00	0.00	0.00	363.00	100.0%
Transfers of Direct Costs - Interfund		5750	(11,000.00)	(11,000.00)	(10,174.31)	(11,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,329,913.92	7,292,466.70	3,494,699.75	4,995,933.38	2,296,533.32	31.5%
Communications		5900	1,060,531.00	997,503.00	540,774.33	997,368.00	135.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,997,798.92	11,082,199.80	5,185,416.26	10,924,865.48	157,334.32	1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	162,900.00	1,459,943.03	1,459,943.03	1,459,943.03	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			162,900.00	1,459,943.03	1,459,943.03	1,459,943.03	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	46,410.00	46,410.00	34,910.00	46,410.00	0.00	0.0%
Payments to JPAs		7143	258,051.00	258,051.00	158,953.00	258,051.00	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	655,053.00	655,722.00	363,702.99	655,722.00	0.00	0.0%
Other Debt Service - Principal		7439	547,500.00	1,067,706.96	862,706.57	1,067,706.96	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,507,014.00	2,027,889.96	1,420,272.56	2,027,889.96	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	(307,315.00)	(321,423.00)	0.00	(313,086.00)	(8,337.00)	2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(307,315.00)	(321,423.00)	0.00	(313,086.00)	(8,337.00)	2.6%
TOTAL, EXPENDITURES			86,940,334.77	90,336,315.50	48,084,364.17	87,955,973.06	2,380,342.44	2.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	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	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	1,459,943.03	1,459,943.03	1,459,943.03	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	1,459,943.03	1,459,943.03	1,459,943.03	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)			0.00	1,459,943.03	1,459,943.03	1,459,943.03	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6300	Lottery: Instructional Materials	850,000.00
6512	Special Ed: Mental Health Services	408,000.00
Total, Restricted Balance		<u>1,258,000.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,173.00	8,173.00	8,055.00	8,239.92	66.92	1%
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)	8,173.00	8,173.00	8,055.00	8,239.92	66.92	1%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	1.01	1.01	0.00	0.00	(1.01)	-100%
b. Special Education-Special Day Class	31.04	31.04	24.00	24.00	(7.04)	-23%
c. Special Education-NPS/LCI	1.99	1.99	1.00	1.00	(0.99)	-50%
d. Special Education Extended Year-NPS/LCI	3.73	3.73	3.00	3.00	(0.73)	-20%
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)	37.77	37.77	28.00	28.00	(9.77)	-26%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	8,210.77	8,210.77	8,083.00	8,267.92	57.15	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	628.00	628.00	576.00	576.00	(52.00)	-8%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	628.00	628.00	576.00	576.00	(52.00)	-8%

Object	Beginning Balance (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
		July	August	September	October	November	December	January	February				
A. BEGINNING CASH		1,682,903.47	16,051,566.27	12,675,317.51	13,249,329.21	10,977,889.85	11,912,097.83	17,621,963.18	15,318,054.47				
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment													
Property Taxes		2,215,936.00	2,215,936.00	6,642,408.00	4,016,957.00	3,988,686.00	6,619,252.00	3,988,686.00	3,537,630.00				
Miscellaneous Funds		246,169.67	112,586.02	117,637.30	1,428,753.47	2,905,346.22	5,099,695.94	3,528,443.72	214,475.10				
Federal Revenue		0.00	0.00	0.00	(1,165,823.00)	(358,715.00)	(190,466.00)	0.00	(308,864.00)				
Other State Revenue		0.00	90,643.28	638,842.00	191,988.95	0.00	345,646.00	163,380.00	81,490.00				
Other Local Revenue		27,010.00	257,918.00	1,310,400.00	79,710.05	986,403.00	0.00	303,426.18	(2.00)				
Interfund Transfers In		110,137.30	1,356,102.99	104,777.10	381,786.30	244,026.23	216,553.33	1,026,983.94	218,192.02				
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS		2,599,252.97	4,033,186.29	8,891,499.40	4,933,382.77	9,225,689.48	12,090,681.27	9,010,919.84	3,742,921.12				
C. DISBURSEMENTS													
Certificated Salaries		157,414.00	3,700,015.55	3,618,879.42	3,789,113.17	3,722,399.06	3,683,433.79	3,666,690.93	3,621,492.51				
Classified Salaries		508,965.99	918,244.40	953,744.33	985,901.25	959,064.37	966,180.37	973,833.48	1,122,385.81				
Employee Benefits		1,639,713.00	1,108,732.52	1,287,013.30	1,297,399.12	1,241,871.11	1,276,950.00	1,349,541.96	1,321,655.68				
Books and Supplies		153,368.68	124,561.86	1,018,360.32	592,328.46	(15,291.56)	151,543.43	188,760.01	191,487.37				
Services		76,179.30	719,377.92	592,235.78	890,555.07	1,181,457.64	492,588.07	1,233,022.48	722,353.32				
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Other Outgo		64,513.00	211,355.50	495,809.50	58,624.00	486,647.68	34,910.00	68,412.88	0.00				
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS		2,600,153.97	6,782,287.75	7,966,042.65	7,613,921.07	9,036,091.33	6,605,605.66	7,480,261.74	6,979,384.69				
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury		20,437.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Accounts Receivable		9,614,963.90	389,968.54	182,422.30	382,259.87	0.00	3,813.04	2,304.00	(55,491.12)				
Due To Other Funds		0.00	282,777.93	0.00	0.00	0.00	0.00	0.00	0.00				
Stores		0.00	9,248.34	(16,617.15)	14,802.78	(16,652.37)	4,013.40	4,258.60	1,916.91				
Prepaid Expenditures		0.00	(2,004.93)	(439.09)	591.34	0.00	152.25	1,369.55	(723.21)				
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL		9,635,401.01	679,989.88	165,366.06	397,453.99	(16,652.37)	7,978.69	7,933.15	(54,297.42)				
Liabilities and Deferred Inflows													
Accounts Payable		1,616,112.88	1,013,763.33	193,298.08	12,486.29	187.31	(411.22)	(4,861.01)	2,817.81				
Due To Other Funds		1,010.22	2.50	0.00	0.00	0.00	0.00	0.00	0.00				
Current Loans		(5,915,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Unearned Revenues		0.00	850,868.22	0.00	0.00	0.00	0.00	2,957,500.00	0.00				
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL		(4,287,876.90)	1,864,634.05	193,298.08	12,486.29	187.31	(411.22)	2,952,638.99	2,817.81				
Nonoperating													
Suspense Clearing		436,285.89	557,498.87	(323,513.03)	24,111.24	761,449.51	216,399.83	(889,860.97)	(121,275.32)				
TOTAL BALANCE SHEET ITEMS		0.00	14,369,563.80	(627,147.30)	408,098.94	744,609.83	224,789.74	(3,834,566.81)	(178,390.55)				
E. NET INCREASE/DECREASE (B - C + D)		14,368,662.80	(3,376,248.76)	574,011.70	(2,271,439.36)	934,207.88	5,709,865.35	(2,303,908.71)	(3,414,854.12)				
F. ENDING CASH (A + E)		16,051,566.27	12,675,317.51	13,249,329.21	10,977,889.85	11,912,097.85	17,621,963.18	15,318,054.47	11,903,200.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH			11,903,200.35	12,634,250.92	10,356,662.33	7,908,522.74				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	5,391,124.64	3,825,069.12	3,825,069.12	6,355,421.12	0.00	0.00	52,622,175.00	52,622,175.00
Property Taxes		8020-8079	972,690.98	4,469,756.17	382,927.65	1,704,062.76	0.00	0.00	21,182,545.00	21,182,545.00
Miscellaneous Funds		8080-8099	(503,060.76)	(315,483.15)	(311,311.94)	(398,585.15)	0.00	0.00	(3,552,309.00)	(3,552,309.00)
Federal Revenue		8100-8299	1,723,969.25	226,367.20	1,095,719.37	365,600.95	0.00	0.00	4,922,656.00	4,922,656.23
Other State Revenue		8300-8599	310,988.76	296,261.55	266,707.36	1,066,054.10	0.00	0.00	4,904,877.00	4,904,877.05
Other Local Revenue		8600-8799	523,488.22	352,740.58	268,181.22	867,699.77	0.00	0.00	5,670,669.00	5,670,668.78
Interfund Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8930-8979	(77,435.03)	0.00	0.00	0.00	0.00	0.00	1,459,943.03	1,459,943.03
TOTAL RECEIPTS			8,341,766.06	8,853,711.47	5,527,291.78	9,960,253.55	0.00	0.00	87,210,556.00	87,210,556.09
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	3,895,955.03	3,863,734.76	3,918,482.64	4,002,259.14	0.00	0.00	41,639,870.00	41,639,870.00
Classified Salaries		2000-2999	1,066,226.56	1,114,397.50	1,106,660.02	1,451,295.92	0.00	0.00	12,126,900.00	12,126,900.15
Employee Benefits		3000-3999	1,373,542.79	1,408,741.06	1,425,847.84	1,796,994.62	0.00	0.00	16,528,003.00	16,528,002.69
Books and Supplies		4000-4999	235,836.20	199,400.90	304,000.20	417,222.14	0.00	0.00	3,561,588.01	3,561,587.75
Services		5000-5999	913,808.28	943,028.24	1,140,818.82	2,019,440.08	0.00	0.00	10,924,865.00	10,924,865.48
Capital Outlay		6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	1,459,943.03	1,459,943.03
Other Outgo		7000-7499	117,812.58	58,906.29	59,906.29	56,906.28	0.00	0.00	1,714,804.00	1,714,803.96
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,603,181.44	7,588,208.75	7,954,715.81	9,746,118.18	0.00	0.00	87,955,973.04	87,955,973.08
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	20,437.11	20,437.11
Accounts Receivable		9200-9299	13,844.82	41,164.43	0.00	207,665.47	0.00	0.00	10,782,915.25	10,782,915.25
Due From Other Funds		9310	0.00	0.00	0.00	0.00	0.00	0.00	282,777.93	282,777.93
Stores		9320	3,693.16	(737.65)	3,084.98	35,575.44	0.00	0.00	42,387.44	42,387.44
Prepaid Expenditures		9330	(1,218.80)	5,963.97	136.08	530,567.37	0.00	0.00	534,394.53	534,394.53
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			16,319.18	46,390.75	3,221.06	773,808.28	0.00	0.00	11,662,912.26	11,662,912.26
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	35,180.58	15,589.71	12,793.85	303,144.11	0.00	0.00	3,200,081.72	3,200,081.72
Due To Other Funds		9610	0.00	0.00	0.00	0.00	0.00	0.00	1,012.72	1,012.72
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	(5,915,000.00)	(5,915,000.00)
Unearned Revenues		9650	0.00	2,957,500.00	0.00	0.00	0.00	0.00	6,765,868.22	6,765,868.22
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			35,180.58	2,973,089.71	12,793.85	303,144.11	0.00	0.00	4,051,962.66	4,051,962.66
Nonoperating										
Suspense Clearing		9910	11,327.35	(616,392.35)	(11,142.77)	(44,888.25)	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			(7,534.05)	(3,543,091.31)	(20,715.56)	425,777.92	0.00	0.00	7,610,949.60	7,610,949.60
E. NET INCREASE/DECREASE (B - C + D)			731,050.57	(2,277,588.59)	(2,448,139.59)	639,913.29	0.00	0.00	6,865,532.56	(745,416.97)
F. ENDING CASH (A + E)			12,634,250.92	10,356,662.33	7,908,522.74	8,548,436.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									8,548,436.03	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6999								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		8,548,436.03	8,548,436.03	8,548,436.03	8,548,436.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,548,436.03	

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	69,563,472.00	7.03%	74,450,361.00	4.12%	77,521,108.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,037,483.06	44.20%	2,937,962.00	-52.88%	1,384,382.00
4. Other Local Revenues	8600-8799	2,720,902.00	0.00%	2,720,902.00	0.00%	2,720,902.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,294,561.07	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(11,159,075.00)	10.72%	(12,355,371.00)	4.00%	(12,849,757.00)
6. Total (Sum lines A1 thru A5c)		64,457,343.13	5.11%	67,753,854.00	1.51%	68,776,635.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,499,948.00		34,431,663.00
b. Step & Column Adjustment				455,857.00		489,069.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(524,142.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,499,948.00	-0.20%	34,431,663.00	1.42%	34,920,732.00
2. Classified Salaries						
a. Base Salaries				7,543,466.15		7,781,068.00
b. Step & Column Adjustment				102,601.85		110,571.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				135,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,543,466.15	3.15%	7,781,068.00	1.42%	7,891,639.00
3. Employee Benefits	3000-3999	12,794,231.69	1.97%	13,046,851.00	8.43%	14,147,237.00
4. Books and Supplies	4000-4999	2,096,890.00	59.14%	3,337,032.00	21.42%	4,051,890.00
5. Services and Other Operating Expenditures	5000-5999	4,786,524.00	32.53%	6,343,804.00	12.83%	7,157,932.00
6. Capital Outlay	6000-6999	1,294,561.07	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,592,957.00	11.34%	1,773,573.00	1.90%	1,807,338.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(495,668.00)	-7.91%	(456,447.00)	1.58%	(463,657.00)
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)		64,112,909.91	3.35%	66,257,544.00	4.91%	69,513,111.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		344,433.22		1,496,310.00		(736,476.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,971,002.88		7,315,436.10		8,811,746.10
2. Ending Fund Balance (Sum lines C and D1)		7,315,436.10		8,811,746.10		8,075,270.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	601,781.97		601,782.00		601,782.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	407,973.00		486,648.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,638,679.00		2,667,084.00		2,780,619.00
2. Unassigned/Unappropriated	9790	3,667,002.13		5,056,232.10		4,692,869.10
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,315,436.10		8,811,746.10		8,075,270.10

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	2,638,679.00		2,667,084.00		2,780,619.00
c. Unassigned/Unappropriated	9790	3,667,002.13		5,056,232.10		4,692,869.10
(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		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		6,305,681.13		7,723,316.10		7,473,488.10
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district planned on 220 ADA reductions in FY 15-16 including estimated 120 reductions are due to students move to charters. The ADA reductions will result in a loss of 7 FTE teachers. Also teacher's contract for FY 14-15 included one extra staff development day. This one day is onetime agreement for FY 14-15 only.						

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	688,939.00	0.00%	688,939.00	0.00%	688,939.00
2. Federal Revenues	8100-8299	4,922,656.23	2.72%	5,056,515.00	0.00%	5,056,515.00
3. Other State Revenues	8300-8599	2,867,393.99	-1.47%	2,825,291.00	0.00%	2,825,291.00
4. Other Local Revenues	8600-8799	2,949,766.78	-41.72%	1,719,155.00	2.01%	1,753,682.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	165,381.96	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,159,075.00	10.72%	12,355,371.00	4.00%	12,849,757.00
6. Total (Sum lines A1 thru A5c)		22,753,212.96	-0.47%	22,645,271.00	2.34%	23,174,184.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,139,922.00		7,453,720.00
b. Step & Column Adjustment				97,790.00		107,377.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				216,008.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,139,922.00	4.39%	7,453,720.00	1.44%	7,561,097.00
2. Classified Salaries						
a. Base Salaries				4,583,434.00		4,671,446.00
b. Step & Column Adjustment				88,012.00		82,288.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,583,434.00	1.92%	4,671,446.00	1.76%	4,753,734.00
3. Employee Benefits	3000-3999	3,733,771.00	7.98%	4,031,801.00	6.89%	4,309,768.00
4. Books and Supplies	4000-4999	1,464,697.75	-24.95%	1,099,291.00	-0.88%	1,089,567.00
5. Services and Other Operating Expenditures	5000-5999	6,138,341.48	-19.35%	4,950,770.00	1.43%	5,021,775.00
6. Capital Outlay	6000-6999	165,381.96	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	434,932.96	-38.02%	269,551.00	0.00%	269,551.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	182,582.00	-7.61%	168,692.00	0.00%	168,692.00
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)		23,843,063.15	-5.02%	22,645,271.00	2.34%	23,174,184.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,089,850.19)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,347,850.19		1,258,000.00		1,258,000.00
2. Ending Fund Balance (Sum lines C and D1)		1,258,000.00		1,258,000.00		1,258,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,258,000.00		1,258,000.00		1,258,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,258,000.00		1,258,000.00		1,258,000.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
There are some salaries are funded by prior years restricted categorical program carryover						

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	70,252,411.00	6.96%	75,139,300.00	4.09%	78,210,047.00
2. Federal Revenues	8100-8299	4,922,656.23	2.72%	5,056,515.00	0.00%	5,056,515.00
3. Other State Revenues	8300-8599	4,904,877.05	17.50%	5,763,253.00	-26.96%	4,209,673.00
4. Other Local Revenues	8600-8799	5,670,668.78	-21.70%	4,440,057.00	0.78%	4,474,584.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,459,943.03	-100.00%	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)		87,210,556.09	3.66%	90,399,125.00	1.72%	91,950,819.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,639,870.00		41,885,383.00
b. Step & Column Adjustment				553,647.00		596,446.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(308,134.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,639,870.00	0.59%	41,885,383.00	1.42%	42,481,829.00
2. Classified Salaries						
a. Base Salaries				12,126,900.15		12,452,514.00
b. Step & Column Adjustment				190,613.85		192,859.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				135,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,126,900.15	2.69%	12,452,514.00	1.55%	12,645,373.00
3. Employee Benefits	3000-3999	16,528,002.69	3.33%	17,078,652.00	8.07%	18,457,005.00
4. Books and Supplies	4000-4999	3,561,587.75	24.56%	4,436,323.00	15.89%	5,141,457.00
5. Services and Other Operating Expenditures	5000-5999	10,924,865.48	3.38%	11,294,574.00	7.84%	12,179,707.00
6. Capital Outlay	6000-6999	1,459,943.03	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,027,889.96	0.75%	2,043,124.00	1.65%	2,076,889.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(313,086.00)	-8.09%	(287,755.00)	2.51%	(294,965.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		87,955,973.06	1.08%	88,902,815.00	4.26%	92,687,295.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(745,416.97)		1,496,310.00		(736,476.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,318,853.07		8,573,436.10		10,069,746.10
2. Ending Fund Balance (Sum lines C and D1)		8,573,436.10		10,069,746.10		9,333,270.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	601,781.97		601,782.00		601,782.00
b. Restricted	9740	1,258,000.00		1,258,000.00		1,258,000.00
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	407,973.00		486,648.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,638,679.00		2,667,084.00		2,780,619.00
2. Unassigned/Unappropriated	9790	3,667,002.13		5,056,232.10		4,692,869.10
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,573,436.10		10,069,746.10		9,333,270.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,638,679.00		2,667,084.00		2,780,619.00
c. Unassigned/Unappropriated	9790	3,667,002.13		5,056,232.10		4,692,869.10
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,305,681.13		7,723,316.10		7,473,488.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.17%		8.69%		8.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		8,631.00		8,411.00		8,411.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		87,955,973.06		88,902,815.00		92,687,295.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		87,955,973.06		88,902,815.00		92,687,295.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,638,679.19		2,667,084.45		2,780,618.85
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)		2,638,679.19		2,667,084.45		2,780,618.85
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)	8,777.45	8,843.92	0.8%	Met
1st Subsequent Year (2015-16)	8,631.00	8,539.00	-1.1%	Met
2nd Subsequent Year (2016-17)	8,631.00	8,439.00	-2.2%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district estimated 220 ADA reductions in 15-16 including 120 due to students move to charters.

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)	8,944	8,937	-0.1%	Met
1st Subsequent Year (2015-16)	8,944	8,707	-2.6%	Not Met
2nd Subsequent Year (2016-17)	8,944	8,707	-2.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district estimated 220 ADA reductions in 15-16 including 120 due to students move to charters

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	Enrollment	
	(Form A, Lines 3, 6, and 25)	CBEDS Actual	
	(Form A, Lines A4, C1, and C2e)	(Form 01CSI, Item 3A)	
Third Prior Year (2011-12)	8,763	9,028	97.1%
Second Prior Year (2012-13)	8,489	8,769	96.8%
First Prior Year (2013-14)	9,042	9,366	96.5%
		Historical Average Ratio:	96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	8,631	8,937	96.6%	Met
1st Subsequent Year (2015-16)	8,411	8,707	96.6%	Met
2nd Subsequent Year (2016-17)	8,411	8,707	96.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	73,062,858.00	73,804,720.00	1.0%	Met
1st Subsequent Year (2015-16)	76,810,264.00	78,691,609.00	2.4%	Not Met
2nd Subsequent Year (2016-17)	81,559,219.00	81,762,356.00	0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 1st Interim is based on the State adoption budget the projected 15-16 GAP funding of 20.68%. The 2nd Interim is based on the Governor's proposed budget the GAP funding 32.19 % for 15-16.

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	45,478,744.00	50,420,855.49	90.2%
Second Prior Year (2012-13)	44,946,492.52	49,864,587.43	90.1%
First Prior Year (2013-14)	50,796,338.81	56,507,955.48	89.9%
	Historical Average Ratio:		90.1%

	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):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	54,837,645.84	64,112,909.91	85.5%	Not Met
1st Subsequent Year (2015-16)	55,259,582.00	66,257,544.00	83.4%	Not Met
2nd Subsequent Year (2016-17)	56,959,608.00	69,513,111.00	81.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The only salary increase built in the budget is CSEA 2.9% for FY 14-15. There is no salary increases built in for other groups for FY 14-15 and no salary increases were built in for FY 15-16 and 16-17 for all group. The ratio will increase after the settlement is reflected in the budget.

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)	4,943,591.23	4,922,656.23	-0.4%	No
1st Subsequent Year (2015-16)	5,138,871.00	5,056,515.00	-1.6%	No
2nd Subsequent Year (2016-17)	5,138,871.00	5,056,515.00	-1.6%	No

Explanation:
(required if Yes)

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

Current Year (2014-15)	4,859,354.05	4,904,877.05	0.9%	No
1st Subsequent Year (2015-16)	4,219,714.00	5,763,253.00	36.6%	Yes
2nd Subsequent Year (2016-17)	4,219,714.00	4,209,673.00	-0.2%	No

Explanation:
(required if Yes)

Onetime Mandate reimbursement \$1.5M is added to the 2nd Interim, but it was not built in the 1st Interim.

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

Current Year (2014-15)	5,446,789.53	5,670,668.78	4.1%	No
1st Subsequent Year (2015-16)	4,316,593.00	4,440,057.00	2.9%	No
2nd Subsequent Year (2016-17)	4,350,879.00	4,474,584.00	2.8%	No

Explanation:
(required if Yes)

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

Current Year (2014-15)	3,890,656.96	3,561,587.75	-8.5%	Yes
1st Subsequent Year (2015-16)	3,426,247.00	4,436,323.00	29.5%	Yes
2nd Subsequent Year (2016-17)	4,156,247.00	5,141,457.00	23.7%	Yes

Explanation:
(required if Yes)

The 1st Interim is based on the GAP funding 29.56% for FY 14-15, 20.68% for FY 15-16 and 25.48% for FY 16-17. The 2nd Interim is based on the GAP funding 29.15% for FY 14-15, 32.19% for FY 15-16 and 23.71% for FY 16-17. The expenditures are adjusted based on the proportionality calculation.

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

Current Year (2014-15)	10,600,235.02	10,924,865.48	3.1%	No
1st Subsequent Year (2015-16)	9,968,602.00	11,294,574.00	13.3%	Yes
2nd Subsequent Year (2016-17)	10,737,983.00	12,179,707.00	13.4%	Yes

Explanation:
(required if Yes)

The 1st Interim is based on the GAP funding 29.56% for FY 14-15, 20.68% for FY 15-16 and 25.48% for FY 16-17. The 2nd Interim is based on the GAP funding 29.15% for FY 14-15, 32.19% for FY 15-16 and 23.71% for FY 16-17. The expenditures are adjusted based on the proportionality calculation.

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)	15,249,734.81	15,498,202.06	1.6%	Met
1st Subsequent Year (2015-16)	13,675,178.00	15,259,825.00	11.6%	Not Met
2nd Subsequent Year (2016-17)	13,709,464.00	13,740,772.00	0.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	14,490,891.98	14,486,453.23	0.0%	Met
1st Subsequent Year (2015-16)	13,394,849.00	15,730,897.00	17.4%	Not Met
2nd Subsequent Year (2016-17)	14,894,230.00	17,321,164.00	16.3%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

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

Onetime Mandate reimbursement \$1.5M is added to the 2nd Interim, but it was not built in the 1st Interim.

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

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

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

The 1st Interim is based on the GAP funding 29.56% for FY 14-15, 20.68% for FY 15-16 and 25.48% for FY 16-17. The 2nd Interim is based on the GAP funding 29.15% for FY 14-15, 32.19% for FY 15-16 and 23.71% for FY 16-17. The expenditures are adjusted based on the proportionality calculation.

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

The 1st Interim is based on the GAP funding 29.56% for FY 14-15, 20.68% for FY 15-16 and 25.48% for FY 16-17. The 2nd Interim is based on the GAP funding 29.15% for FY 14-15, 32.19% for FY 15-16 and 23.71% for FY 16-17. The expenditures are adjusted based on the proportionality calculation.

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	869,403.35	2,343,718.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,309,475.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.2%	8.7%	8.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.4%	2.9%	2.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	344,433.22	64,112,909.91	N/A	Met
1st Subsequent Year (2015-16)	1,496,310.00	66,257,544.00	N/A	Met
2nd Subsequent Year (2016-17)	(736,476.00)	69,513,111.00	1.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2014-15)		8,573,436.10	Met
1st Subsequent Year (2015-16)		10,069,746.10	Met
2nd Subsequent Year (2016-17)		9,333,270.10	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)		8,548,436.03	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)	8,631	8,411	8,411
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	87,955,973.06	88,902,815.00	92,687,295.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	87,955,973.06	88,902,815.00	92,687,295.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,638,679.19	2,667,084.45	2,780,618.85
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,638,679.19	2,667,084.45	2,780,618.85

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,638,679.00	2,667,084.00	2,780,619.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,667,002.13	5,056,232.10	4,692,869.10
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	6,305,681.13	7,723,316.10	7,473,488.10
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.17%	8.69%	8.06%
District's Reserve Standard (Section 10B, Line 7):	2,638,679.19	2,667,084.45	2,780,618.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(11,953,181.00)	(11,159,075.00)	-6.6%	(794,106.00)	Not Met
1st Subsequent Year (2015-16)	(12,581,850.00)	(12,355,371.00)	-1.8%	(226,479.00)	Met
2nd Subsequent Year (2016-17)	(13,028,385.00)	(12,849,757.00)	-1.4%	(178,628.00)	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)	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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The estimated Special Ed revenue from SELA is increased from 1st Interim due to fewer students in the COE program compared with last year. The revenue increase is also due to the COE refund to the districts the prior year's excess revenue as onetime income for FY 14-15. The 2nd Interim included estimated saving for Special Ed fund due late hired or vacant positions.

- 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)

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)

The annual payment of solar project under Capital lease for FY 13-14 is interest payment only. The principal payment starts FY 14-15.

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?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

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
N/A	N/A
N/A	N/A

Estimated	Estimated
N/A	N/A

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
N/A	N/A
N/A	N/A
N/A	N/A

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

986,142.00	991,142.00
265,307.00	265,307.00
265,307.00	265,307.00

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

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

986,142.00	986,142.00
265,307.00	265,307.00
265,307.00	265,307.00

- d. Number of retirees receiving OPEB benefits

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

90	90
30	30
30	30

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	1,464,000.00	1,464,000.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	1,488,800.00	1,488,800.00
	1,488,800.00	1,488,800.00
	1,488,800.00	1,488,800.00

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

b.	1,488,800.00	1,488,800.00
	1,488,800.00	1,488,800.00
	1,488,800.00	1,488,800.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	453.7	459.8	452.8	452.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

411,564

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
6,622,657	6,821,178	6,821,178
Avg. 70%	Avg. 70%	Avg. 70%

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:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
544,380	533,622	575,782

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	No	No
Yes	No	No

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.

No

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	286.2	304.6	309.6	309.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 13, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 13, 2015

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

Yes

If Yes, date of budget revision board adoption:

Jan 13, 2015

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2015

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

272,545

272,545

272,545

% change in salary schedule from prior year
or

2.9%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,928,323	4,358,816	4,608,816
Avg. 80%	Avg. 80%	Avg. 80%

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:

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
142,567	177,800	193,367

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	No	No
Yes	No	No

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?

No

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	37.0	40.0	40.0	40.0

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.

No

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

If Yes, complete questions 3 and 4.

Yes

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

55,357

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
59,835	59,790	60,496

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
152,525	152,525	152,525

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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?

No

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)

End of School District Second Interim Criteria and Standards Review

Franklin - McKinley School District
Multi-Year Budget Assumptions
Preparation for FY 14-15 2nd Interim Report

<i>Category</i>	<i>Factor</i>	K-3	4-6	7-8
LCFF Target	Entitlement Target Factors per ADA			
	Initial Grants (FY 13-14)	6,952	7,056	7,266
	COLA at 0.85%	59	60	62
	Base Grants (FY 14-15)	7,011	7,116	7,328
	CSR Adjustment Factors	10.40%		
	CSR Adjustment	729		
	Adjusted Base Grants	7,740	7,116	7,328
	Supplemental Grants (% Adj. Base)	20%	20%	20%
	Concentration Grants	50%	50%	50%
	Concentration Grant Threshold	55%	55%	55%
		Current Budget	Budget Year 1	Budget Year 2
<i>Category</i>	<i>Factor</i>	14-15	15-16	16-17
COLA	State Statutory COLA - per SSC	0.850%	1.580%	2.100%
GAP Funding	GAP Funding - January Governor's Proposed Budget	29.15%	32.19%	11.00%
	GAP Funding - DOF Release - Using for 2nd Interim	29.15%	32.19%	23.71%
LCFF Projection	Estimated LCFF per ADA FMSD (Using FCMAT Calculation)	7,884	8,744	9,214
	Unduplicated Count of EL & FRPM - FMSD	87.66%	87.66%	87.66%
	Estimated LCFF per ADA Bridges (Using FCMAT Calculation)	7,548	8,305	8,734
	Unduplicated Count of EL & FRPM - Bridges	86.43%	86.43%	86.43%
ADA	Estimated FMSD (Including Bridges) P2 ADA	8,631.00	8,411.00	8,411.00
	Estimated FMSD (Including Bridges) Funded ADA	8,815.92	8,511.00	8,411.00
	Estimated Special Education ADA at COE	28.00	28.00	28.00
	Total Funded ADA	8,843.92	8,539.00	8,439.00
	FMSD CBEDS (CSIS) Enrollment	8,937.00	8,707.00	8,707.00
Class Size/ Staffing Ratio	K-3 Class Size	24:1	24:1	24:1
	4-8 Class Size	32:1	32:1	32:1
	7-8 Staffing Ratio	23.5:1	23.5:1	23.5:1
Personnel/ FTE/ COLA	FMEA FTE (Include Psychologists)	459.800	452.800	452.800
	Certificated Management FTE	29.000	29.000	29.000
	CSEA FTE	304.613	309.613	309.613
	Classified Management FTE	11.000	11.000	11.000
	Salary Adjustments - FMEA	0.000%	0.000%	0.000%
	Salary Adjustment - Certificated Management	0.000%	0.000%	0.000%
	Salary Adjustments - CSEA	2.900%	0.000%	0.000%
	Salary Adjustments - Classified Management	0.000%	0.000%	0.000%
Statutory Benefits	Certificated Statutory Benefit Rates	13.4331%	15.2831%	17.1331%
	Classified Statutory Benefit Rates	22.5241%	23.3531%	25.7531%
Encroachment/ Contribution	Fund 050-Routine Maintenance	2,343,718	2,667,085	2,780,619
	Fund 080-Special Education (Including Transportation for Sp.Ed.)	8,815,357	9,688,286	10,069,138

Franklin - McKinley School District
Projection for FY 2014-2015

	UnRestr General Fund	Routine Maint. 050	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
Revenue						
LCFF/Property Tax	69,563,472		688,939	-	688,939	70,252,411
Federal Revenue	-		1,768,839	3,153,817	4,922,656	4,922,656
State Revenue	2,037,483		515,837	2,351,557	2,867,394	4,904,877
Local Revenue	2,720,902		1,872,471	1,077,296	2,949,767	5,670,669
Other Sources	-		-	-	-	-
Total Revenue	74,321,857	-	4,846,086	6,582,670	11,428,756	85,750,613
Expenditures						
Certificated Salaries	34,499,948	-	6,297,992	841,930	7,139,922	41,639,870
Classified Salaries	7,543,466	1,023,429	2,833,145	726,860	4,583,434	12,126,900
Employee Benefits	12,794,232	439,989	2,805,985	487,797	3,733,771	16,528,003
Books & Supplies	2,096,890	298,846	51,091	1,114,761	1,464,698	3,561,588
Services and Other Operating Expenditures	4,786,524	581,454	1,736,699	3,820,188	6,138,341	10,924,865
Capital Outlay	1,294,561	-	-	165,382	165,382	1,459,943
Other Outgo	1,592,957	-	269,551	165,382	434,933	2,027,890
Direct/Indirect Costs	(495,668)	-	-	182,582	182,582	(313,086)
	-	-	-	-	-	-
Total Expenditures	64,112,910	2,343,718	13,994,463	7,504,882	23,843,063	87,955,973
Revenue over Expenditures	10,208,947	(2,343,718)	(9,148,377)	(922,212)	(12,414,307)	(2,205,360)
Interfund Transfers						
Other Sources	1,294,561			165,382	165,382	1,459,943
Other Uses	-			-	-	-
Encroachment/Contribution	(11,159,075)	2,343,718	8,815,357	-	11,159,075	-
Total Transfers	(9,864,514)	2,343,718	8,815,357	165,382	11,324,457	1,459,943
Net Increase (Decrease)	344,433	-	(333,020)	(756,830)	(1,089,850)	(745,417)
Fund Balances						
Beginning Balance	6,971,003	-	741,020	1,606,830	2,347,850	9,318,853
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	42,387	-	-	-	-	42,387
Prepaid Expenditures	534,395	-	-	-	-	534,395
b) Restricted	-	-	408,000	850,000	1,258,000	1,258,000
c) Committed	-	-	-	-	-	-
d) Assigned	407,973	-	-	-	-	407,973
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties	2,638,679	-	-	-	-	2,638,679
Unassigned/Unappropriated amount	3,667,002	-	0	0	-	3,667,002
Ending Balance	7,315,436	-	408,000	850,000	1,258,000	8,573,436

Franklin - McKinley School District
Projection for FY 2015-2016

	UnRestr General Fund	Routine Maint. 050	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<i>Revenue</i>						
LCFF/Property Tax	74,450,361		688,939	-	688,939	75,139,300
Federal Revenue	-		1,770,906	3,285,609	5,056,515	5,056,515
State Revenue	2,937,962		515,837	2,309,454	2,825,291	5,763,253
Local Revenue	2,720,902		1,719,155	-	1,719,155	4,440,057
Other Sources	-		-	-	-	-
Total Revenue	80,109,225	-	4,694,837	5,595,063	10,289,900	90,399,125
<i>Expenditures</i>						
Certificated Salaries	34,431,663	-	6,661,532	792,188	7,453,720	41,885,383
Classified Salaries	7,781,068	1,034,001	3,049,669	587,776	4,671,446	12,452,514
Employee Benefits	13,046,851	455,800	3,136,853	439,148	4,031,801	17,078,652
Books & Supplies	3,337,032	298,846	50,511	749,934	1,099,291	4,436,323
Services and Other Operating Expenditures	6,343,804	878,438	1,215,007	2,857,325	4,950,770	11,294,574
Capital Outlay	-	-	-	-	-	-
Other Outgo	1,773,573	-	269,551	-	269,551	2,043,124
Direct/Indirect Costs	(456,447)	-	-	168,692	168,692	(287,755)
	-	-	-	-	-	-
Total Expenditures	66,257,544	2,667,085	14,383,123	5,595,063	22,645,271	88,902,815
Revenue over Expenditures	13,851,681	(2,667,085)	(9,688,286)	-	(12,355,371)	1,496,310
<i>Interfund Transfers</i>						
Transfers In	-				-	-
Transfers Out	-				-	-
Encroachment/Contribution	(12,355,371)	2,667,085	9,688,286	-	12,355,371	-
Total Transfers	(12,355,371)	2,667,085	9,688,286	-	12,355,371	-
Net Increase (Decrease)	1,496,310	-	-	-	-	1,496,310
<i>Fund Balances</i>						
Beginning Balance	7,315,436	-	408,000	850,000	1,258,000	8,573,436
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	42,387	-	-	-	-	42,387
Prepaid Expenditures	534,395	-	-	-	-	534,395
b) Restricted	-	-	408,000	850,000	1,258,000	1,258,000
c) Committed	-	-	-	-	-	-
d) Assigned	486,648	-	-	-	-	486,648
e) Unassigned/Unappropriated	-					
Reserve for Economic Uncertainties	2,667,084	-	-	-	-	2,667,084
Unassigned/Unappropriated amount	5,056,232	-	0	0	0	5,056,232
Ending Balance	8,811,746	-	408,000	850,000	1,258,000	10,069,746

Franklin - McKinley School District
Projection for FY 2016-2017

	UnRestr General Fund	Routine Maint. 050	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
Revenue						
LCFF/Property Tax	77,521,108		688,939	-	688,939	78,210,047
Federal Revenue	-		1,770,906	3,285,609	5,056,515	5,056,515
State Revenue	1,384,382		515,837	2,309,454	2,825,291	4,209,673
Local Revenue	2,720,902		1,753,682	-	1,753,682	4,474,584
Other Sources	-		-	-	-	-
Total Revenue	81,626,392	-	4,729,364	5,595,063	10,324,427	91,950,819
Expenditures						
Certificated Salaries	34,920,732	-	6,763,558	797,539	7,561,097	42,481,829
Classified Salaries	7,891,639	1,042,846	3,118,625	592,263	4,753,734	12,645,373
Employee Benefits	14,147,237	482,161	3,366,583	461,024	4,309,768	18,457,005
Books & Supplies	4,051,890	298,846	50,511	740,210	1,089,567	5,141,457
Services and Other Operating Expenditures	7,157,932	956,766	1,229,674	2,835,335	5,021,775	12,179,707
Capital Outlay	-	-	-	-	-	-
Other Outgo	1,807,338	-	269,551	-	269,551	2,076,889
Direct/Indirect Costs	(463,657)	-	-	168,692	168,692	(294,965)
	-	-	-	-	-	-
Total Expenditures	69,513,111	2,780,619	14,798,502	5,595,063	23,174,184	92,687,295
Revenue over Expenditures	12,113,281	(2,780,619)	(10,069,138)	-	(12,849,757)	(736,476)
Interfund Transfers						
Transfers In	-				-	-
Transfers Out	-				-	-
Encroachment/Contribution	(12,849,757)	2,780,619	10,069,138	-	12,849,757	-
Total Transfers	(12,849,757)	2,780,619	10,069,138	-	12,849,757	-
Net Increase (Decrease)	(736,476)	-	-	-	-	(736,476)
Fund Balances						
Beginning Balance	8,811,746	-	408,000	850,000	1,258,000	10,069,746
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	42,387	-	-	-	-	42,387
Prepaid Expenditures	534,395	-	-	-	-	534,395
b) Restricted	-	-	408,000	850,000	1,258,000	1,258,000
c) Committed	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties	2,780,619	-	-	-	-	2,780,619
Unassigned/Unappropriated amount	4,692,869	-	0	0	0	4,692,869
Ending Balance	8,075,270	-	408,000	850,000	1,258,000	9,333,270

FRANKLIN-McKINLEY SCHOOL DISTRICT
Narrative – FY 14-15 2nd Interim

OTHER FUNDS

Fund 130 – Cafeteria Fund

The Sodexo manager advises the District concerning Food Services expenditures and income periodically. The total estimate revenue for Cafeteria Fund is \$5,561,817 and expenditure is \$5,959,764 for FY 2014-2015. The projected ending balance for FY 2014-2015 will be \$1,425,000.

Fund 212 – Building Fund - GO Bond Measure “A”

The District residents approved \$18 million GO Bonds for the district in a 2001 special election. The bond funds were designated to build new schools, renovate existing school facilities, build a Multi Use facility, and provide portables to get the district off multi-track year round education.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$8,999,326.05 in October 2001.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$5,498,794.00 in January 2003.

Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of 3,500,047 in February 2004.

The beginning fund balance is \$38,104. The projected ending balance of Measure “A” Fund for FY 2014-2015 will be \$34,000.

Fund 213 – Building Fund - GO Bond Measure “Q”

The District residents approved \$30 million GO Bonds for the district in the 2004 November election. The bond funds were designated to relieve overcrowding, repair, upgrade and equip all local schools, improve student safety conditions, upgrade electrical wiring for technology, install energy efficient heating/cooling systems, emergency lighting, fire doors, replace outdated plumbing/sewer systems, repair leaky rundown roofs/bathrooms, drainage systems, construct a new school, repair, acquire, improve schools, sites, and classrooms.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$15,999,162 in April 2005.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$14,000,000.00 in February 2008.

The beginning fund balance is \$977,409. The funding has been identified for various projects at multiple sites. The projected ending balance of Measure “Q” Fund for FY 2014-2015 will be \$262,000. The balance will be carried over to next fiscal year for the projects that have been identified.

FRANKLIN-McKINLEY SCHOOL DISTRICT
Narrative – FY 14-15 2nd Interim
(Continued)

OTHER FUNDS

Fund 214 & 215 – Building Fund - GO Bond Measure “J”

The District residents approved \$50 million GO Bonds for the district in the 2010 November election. The bond funds were designated to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$11,246,330 in April 2011.

Series A-1 was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 215 in the amount of \$3,917,655 in April 2011. The Series A-1 is a Qualified School Construction Bond.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$15,000,000 in May 2012.

Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$14,840,983 in October 2013.

Series D was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$4,835,000 in July 2014.

The funding has been identified for various projects at multiple sites. The projected FY 2014-2015 ending balance of Measure “Q” Fund 214 will be \$12,000,000 and Fund 215 will be 0.

Fund 250 - Capital Facilities Fund

The projected developer fee revenue is estimated at \$300,000 for FY 2014-2015. The beginning fund balance is \$1,103,546. The district used this fund to pay the principle and interest of the \$6.5 million Certificates of Participation (COPs) from FY 2005-2006 to FY 2009-2010. FY 2010-11 and 2011-12, the COPs principle and interest was paid by General Fund. The COPs principle and interest is paid 50% by General Fund and 50% by Capital Facilities Fund since FY 2012-13. The district did refunding of the COPs in January 2013. The net saving is about \$600,000 over the rest of 15 years of the leases term.

Fund 400 - Special Reserve Fund

The District issued a Certificate of Participations (COPs) on April 1, 2002 Series A for \$6.5 million and Series B for \$6.5 million with maturity date on September 1, 2027. The district paid off Series A for \$6.5 million at the end of January 2005. Starting FY 2005-2006, the district used Capital Facilities Fund and General Fund to fund COPs payments. The district signed a Lease/Purchase Agreement for a 20-year Certificate of Participations (COPs) in the amount of \$15.6 million at the end of June 2013 to finance solar/energy project. The repayment of the Lease/Purchase will be covered by saving of utility cost from General Fund. Chevron Energy Solutions is awarded the contract and the project was completed by the end of FY 2013-2014.

Fund 510 - Bond Interest & Redemption Fund

The County Controller is the agency responsible for these financial transactions. Tax levies have been appropriately levied for collection of taxes in order to meet the District’s outstanding General Obligation Bonds debt service requirements.

Fund 670 - Self-Insurance Fund

The District is managing the group dental and vision insurance program as a self-insured fund. Last fiscal year the Self-Insurance Fund was well managed. The district will keep monitoring the Self-Insurance Fund to make sure it is adequately funded. The projected ending balance of Self-Insurance Fund for FY 2014-2015 will be \$300,000.